



W. Dodge Diverging Diamond

DECEMBER 2025

NEBRASKA DEPARTMENT OF TRANSPORTATION

# FINANCIAL REPORT

NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

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## December 2025 Highlights

- ⇨ The state revenue projections in this report were developed in June 2025. 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 December exceeded expenditures by \$52.0 million. Fiscal year to date expenditures are surpassing revenue by \$68.1 million (page 4).
- ⇨ Projected \$1.2 billion in total receipts (Roads Division) for the fiscal year with a state fuel tax at 31.8 cents, effective July 1, 2025. The month of December's major revenue categories: Motor Fuel Tax revenue was over the projected amount by \$110.0 thousand or 0.46%, motor vehicle registration revenue was under the projected amount by \$665.0 thousand or 18.1% and motor vehicle sales tax was over the projected amount by \$81.0 thousand or 0.6%. Highway Cash Fund receipts for FY26 to date were lower than projections by \$3.6 million or 1.3% (page 13, 14).
- ⇨ Established an operating budget for Roads Division of \$1.5 billion for FY26 which represents our best estimate of cash requirements for the fiscal year (pages 15, 16 and 19).  
  
December expenditures totaled \$80.8 million. Fiscal year to date expenditures totaled \$768.2 million, 49.6% of the yearly budget. For payroll purposes only, this includes the payroll reporting period of November 17, 2025 thru December 14, 2025. The payroll additive rate is established at 74% and the administrative rate is 1.87%.
- ⇨ Highway construction contract lettings fiscal year to date totaled \$540.5 million of which \$510.1 million are on the state highway system (page 20).
- ⇨ The December 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 FY26 is \$414.2 million (page 24). Obligation Limitation through January 31, 2026 is \$116.8 million. As of December 31, 2025, NDOT had a remaining obligation authority balance of \$8.6 million (page 26).
- ⇨ Since the Build Nebraska Act became effective on July 1, 2013, revenue totaling \$982.5 million has been received to date with allocated expenditures totaling \$842.7 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 \$245.5 million has been received to date with expenditures totaling \$271.1 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 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**

#### **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**  
December 2025

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
<b>ASSETS</b>							
<b>Current Assets</b>							
Cash & Cash Equivalents	404,019,647.05	363,926,958.46	40,092,688.59	11.02	344,441,857.72	59,577,789.33	17.30
Federal Receivables	13,665,608.83	13,558,680.55	106,928.28	0.79	12,331,748.35	1,333,860.48	10.82
Other Receivables	24,002,114.59	23,391,061.89	611,052.70	2.61	16,672,963.09	7,329,151.50	43.96
Inventories	1,718,280.79	1,812,293.44	(94,012.65)	(5.19)	2,457,726.76	(739,445.97)	(30.09)
<b>Total Current Assets</b>	<b>\$443,405,651.26</b>	<b>\$402,688,994.34</b>	<b>\$40,716,656.92</b>	<b>10.11 %</b>	<b>\$375,904,295.92</b>	<b>\$67,501,355.34</b>	<b>17.96 %</b>
<b>Capital Assets</b>							
Equipment	108,532,193.54	108,479,062.36	53,131.18	0.05	98,564,994.87	9,967,198.67	10.11
Land	609,134,615.85	609,134,615.85	0.00	0.00	599,926,093.64	9,208,522.21	1.53
Infrastructures	8,570,039,478.36	8,570,039,478.36	0.00	0.00	8,409,785,469.13	160,254,009.23	1.91
Buildings	158,462,485.62	158,462,485.62	0.00	0.00	131,991,290.37	26,471,195.25	20.06
<b>Total Capital Assets</b>	<b>\$9,446,168,773.37</b>	<b>\$9,446,115,642.19</b>	<b>\$53,131.18</b>	<b>0.00 %</b>	<b>\$9,240,267,848.01</b>	<b>\$205,900,925.36</b>	<b>2.23 %</b>
<b>Total Assets</b>	<b>\$9,889,574,424.63</b>	<b>\$9,848,804,636.53</b>	<b>\$40,769,788.10</b>	<b>0.41 %</b>	<b>\$9,616,172,143.93</b>	<b>\$273,402,280.70</b>	<b>2.84 %</b>
<b>LIABILITIES</b>							
<b>Current Liabilities</b>							
Accounts Payable	2,883,373.65	12,871,253.05	(9,987,879.40)	(77.60)	8,095,759.27	(5,212,385.62)	(64.38)
Retention Payable	170,425,200.92	170,058,684.12	366,516.80	0.22	198,917,055.92	(28,491,855.00)	(14.32)
Other Payables	123,281,598.99	124,484,652.33	(1,203,053.34)	(0.97)	19,581,262.57	103,700,336.42	529.59
<b>Total Current Liabilities</b>	<b>\$296,590,173.56</b>	<b>\$307,414,589.50</b>	<b>(\$10,824,415.94)</b>	<b>(3.52)%</b>	<b>\$226,594,077.76</b>	<b>\$69,996,095.80</b>	<b>30.89 %</b>
<b>Total Liabilities</b>	<b>\$296,590,173.56</b>	<b>\$307,414,589.50</b>	<b>(\$10,824,415.94)</b>	<b>(3.52)%</b>	<b>\$226,594,077.76</b>	<b>\$69,996,095.80</b>	<b>30.89 %</b>
<b>NET ASSETS</b>							
<b>Capital Equity</b>							
Capital	9,446,168,773.37	9,446,115,642.19	53,131.18	0.00	9,240,267,848.01	205,900,925.36	2.23
<b>Total Capital Equity</b>	<b>\$9,446,168,773.37</b>	<b>\$9,446,115,642.19</b>	<b>\$53,131.18</b>	<b>0.00 %</b>	<b>\$9,240,267,848.01</b>	<b>\$205,900,925.36</b>	<b>2.23 %</b>
<b>Fund Balance</b>							
Reserved Fund Balance	(168,706,920.13)	(168,246,390.68)	(460,529.45)	0.27	(196,459,329.16)	27,752,409.03	(14.13)
Unreserved Fund Balance	315,522,397.83	263,520,795.52	52,001,602.31	19.73	345,769,547.32	(30,247,149.49)	(8.75)
<b>Total Fund Balance</b>	<b>\$146,815,477.70</b>	<b>\$95,274,404.84</b>	<b>\$51,541,072.86</b>	<b>54.10 %</b>	<b>\$149,310,218.16</b>	<b>(\$2,494,740.46)</b>	<b>(1.67)%</b>
<b>Total Net Assets</b>	<b>\$9,592,984,251.07</b>	<b>\$9,541,390,047.03</b>	<b>\$51,594,204.04</b>	<b>0.54 %</b>	<b>\$9,389,578,066.17</b>	<b>\$203,406,184.90</b>	<b>2.17 %</b>
<b>Total Liabilities and Net Assets</b>	<b>\$9,889,574,424.63</b>	<b>\$9,848,804,636.53</b>	<b>\$40,769,788.10</b>	<b>0.41 %</b>	<b>\$9,616,172,143.93</b>	<b>\$273,402,280.70</b>	<b>2.84 %</b>

**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 6, 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 6 of this report and those receipt figures seen throughout the rest of the report are not the same. The figures on page 6 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  
DECEMBER 2025**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
<b>Revenue</b>								
State Revenues	51,221,007.75	57,147,108.08	(5,926,100.33)	(10.37)	323,441,658.38	305,077,502.06	18,364,156.32	6.02
Federal Reimbursements	77,089,198.16	36,797,956.23	40,291,241.93	109.49	356,682,655.62	396,447,415.73	(39,764,760.11)	(10.03)
Local Revenues	3,534,714.54	1,847,702.10	1,687,012.44	91.30	11,801,939.98	15,541,525.35	(3,739,585.37)	(24.06)
Other Entities Revenues	978,852.61	1,365,017.90	(386,165.29)	(28.29)	8,094,646.06	4,322,911.78	3,771,734.28	87.25
<b>Total Revenue</b>	<b>\$132,823,773.06</b>	<b>\$97,157,784.31</b>	<b>\$35,665,988.75</b>	<b>36.71 %</b>	<b>\$700,020,900.04</b>	<b>\$721,389,354.92</b>	<b>(\$21,368,454.88)</b>	<b>(2.96) %</b>
<b>Expenditures</b>								
Administration	2,080,894.47	2,349,352.00	(268,457.53)	(11.43)	15,214,685.88	14,398,686.51	815,999.37	5.67
Highway Maintenance	15,393,513.55	13,145,810.90	2,247,702.65	17.10	106,620,972.17	105,032,365.26	1,588,606.91	1.51
Capital Facilities	2,279,085.19	1,054,736.80	1,224,348.39	116.08	7,946,101.35	5,465,409.13	2,480,692.22	45.39
Services and Support	4,403,775.82	3,126,058.43	1,277,717.39	40.87	20,174,548.61	19,871,282.08	303,266.53	1.53
Construction	53,723,577.12	73,100,144.02	(19,376,566.90)	(26.51)	597,052,447.78	626,662,003.37	(29,609,555.59)	(4.72)
Highway Safety Office	862,515.05	1,033,759.10	(171,244.05)	(16.57)	5,197,845.95	4,406,520.57	791,325.38	17.96
Public Transit	2,072,380.80	2,898,865.21	(826,484.41)	(28.51)	15,945,712.92	15,219,354.79	726,358.13	4.77
<b>Total Expenditures</b>	<b>\$80,815,742.00</b>	<b>\$96,708,726.46</b>	<b>(\$15,892,984.46)</b>	<b>(16.43) %</b>	<b>\$768,152,314.66</b>	<b>\$791,055,621.71</b>	<b>(\$22,903,307.05)</b>	<b>(2.90) %</b>
<b>Excess Revenue (Expenditures)</b>	<b>\$52,008,031.06</b>	<b>\$449,057.85</b>	<b>\$51,558,973.21</b>	<b>11,481.59 %</b>	<b>(\$68,131,414.62)</b>	<b>(\$69,666,266.79)</b>	<b>\$1,534,852.17</b>	<b>(2.20) %</b>

**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  
December 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
<b>ASSETS</b>										
Cash	113,959,053.03	41,774,696.88	208,403,802.82	28,703,472.02	7,284,151.00	2,246,495.94	1,582,677.25	0.00	64,048.11	404,018,397.05
Other Current Assets	39,387,254.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,387,254.21
Capital Assets	9,446,168,773.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,446,168,773.37
<b>TOTAL ASSETS</b>	<b>\$9,599,515,080.61</b>	<b>\$41,774,696.88</b>	<b>\$208,403,802.82</b>	<b>\$28,703,472.02</b>	<b>\$7,284,151.00</b>	<b>\$2,246,495.94</b>	<b>\$1,582,677.25</b>	<b>\$0.00</b>	<b>\$64,048.11</b>	<b>\$9,889,574,424.63</b>
<b>LIABILITIES</b>										
Current Liabilities	200,244,042.14	0.00	96,346,131.42	0.00	0.00	0.00	0.00	0.00	0.00	296,590,173.56
<b>TOTAL LIABILITIES</b>	<b>\$200,244,042.14</b>	<b>\$0.00</b>	<b>\$96,346,131.42</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$296,590,173.56</b>
<b>NET ASSETS</b>										
Fund Balance	248,596,824.80	(221,937,789.89)	120,839,383.96	56,048,407.35	7,481,426.31	2,134,531.16	2,318,586.63	0.00	(534,478.00)	214,946,892.32
Capital Equity	9,446,168,773.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,446,168,773.37
Accrued Interfund Transfer	(12,615,890.71)	0.00	7,901,979.18	4,319,014.99	20,846.94	64,301.05	11,798.36	0.00	297,950.19	0.00
Revenues	360,893,334.33	263,712,486.77	60,053,883.55	13,792,137.72	403,729.33	180,000.00	(630,023.62)	1,231,069.02	384,282.94	700,020,900.04
Costs	(643,772,003.32)	0.00	(76,737,575.29)	(45,456,088.04)	(621,851.58)	(132,336.27)	(117,684.12)	(1,231,069.02)	(83,707.02)	(768,152,314.66)
<b>TOTAL NET ASSETS</b>	<b>\$9,399,271,038.47</b>	<b>\$41,774,696.88</b>	<b>\$112,057,671.40</b>	<b>\$28,703,472.02</b>	<b>\$7,284,151.00</b>	<b>\$2,246,495.94</b>	<b>\$1,582,677.25</b>	<b>\$0.00</b>	<b>\$64,048.11</b>	<b>\$9,592,984,251.07</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$9,599,515,080.61</b>	<b>\$41,774,696.88</b>	<b>\$208,403,802.82</b>	<b>\$28,703,472.02</b>	<b>\$7,284,151.00</b>	<b>\$2,246,495.94</b>	<b>\$1,582,677.25</b>	<b>\$0.00</b>	<b>\$64,048.11</b>	<b>\$9,889,574,424.63</b>

**FUND BALANCES AND INVESTMENT EARNINGS**  
**Roads Divisions**  
**December 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.

FY26	JUL	AUG	SEPT	OCT *	NOV	DEC	JAN	FEB	MAR	APR *	MAY	JUN
Revenue	131.7	105.2	108.8	124.3	97.2	132.8						
Expenditures	177.1	139.5	135.8	138.2	96.7	80.8						
Balance	(45.4)	(34.3)	(27.0)	(13.9)	0.5	52.0						
Cumulative Balance	(45.4)	(79.7)	(106.7)	(120.6)	(120.1)	(68.1)						

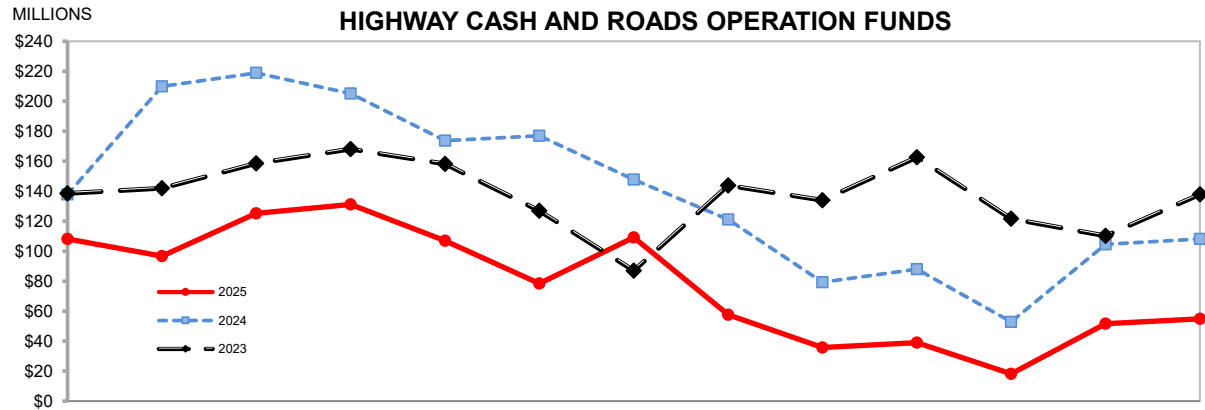
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$683,407.17 in December, with an interest rate of 2.45%. 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 26	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	AVG
Interest Rate	2.97%	2.89%	2.96%	3.08%	2.95%	2.45%								2.88%
Earnings (Thousands)	\$1,013	\$985	\$929	\$867	\$787	\$683							\$5,264	\$877

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

Total of all funds available as of December 31st is \$390.9 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 \$142.6 million on the 31st to a low of \$54.8 million on the 11th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>HIGHWAY CASH &amp; ROADS OPERATIONS</b>												
2025	96.7	125.3	131.2	106.9	78.4	109.2	57.7	35.7	39.0	18.2	51.7	54.8
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
<b>STATE HIGHWAY CAPITAL IMPROVEMENT FUND</b>												
2025	115.1	121.9	121.4	133.6	127.4	125.3	131.0	120.7	107.9	114.4	131.1	134.2
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
<b>TRANSPORTATION INFRASTRUCTURE BANK FUND</b>												
2025	45.5	46.7	48.8	49.0	50.6	51.0	56.7	58.3	58.7	32.1	30.6	28.7
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
<b>GRADE CROSSING PROTECTION FUND</b>												
2025	8.6	8.5	8.6	9.3	9.5	9.4	9.6	9.6	9.5	9.6	9.6	9.3
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
<b>RECREATION ROAD FUND</b>												
2025	5.9	5.5	5.8	6.1	4.5	1.3	0.2	0.2	0.4	0.8	1.1	1.3
2024	10.1	10.4	10.8	10.8	11.1	11.4	11.4	11.8	12.1	11.3	10.5	7.1
2023	10.0	10.0	10.4	10.5	10.6	10.3	10.4	10.4	10.3	10.0	10.0	10.0
<b>STATE AID BRIDGE FUND</b>												
2025	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2024	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2023	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**COMBINED SUMMARY OF REVENUES & EXPENDITURES**  
**December 2025**

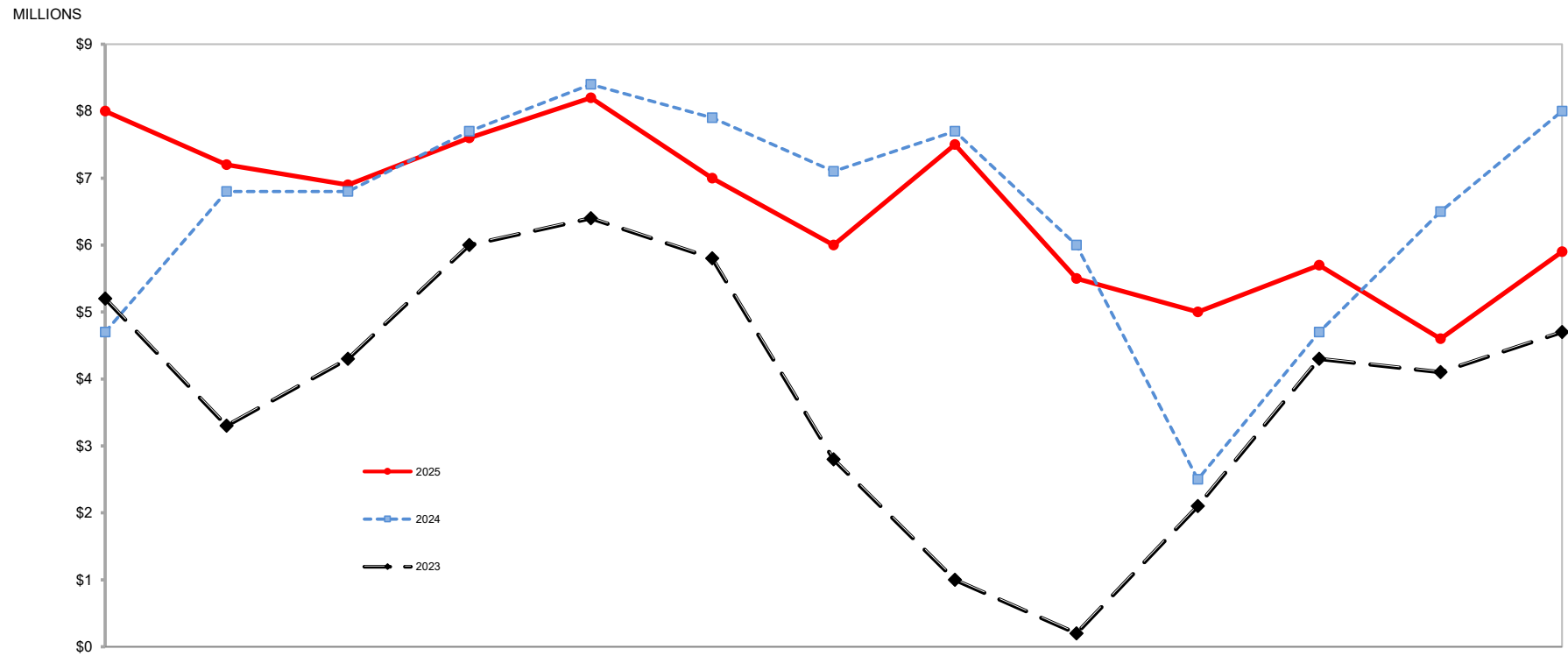
		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS
		Admin.	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
<b>REVENUES:</b>										
450000	Taxes	134,686.16					292,325.14			427,011.30
460000	Intergovernmental		5,700.00				1,033,900.00			1,039,600.00
470000	Sales & Charges			12,995.44	1,917.27					14,912.71
480000	Miscellaneous	18,384.51			7,217.98		9,593.99			35,196.48
490000	Other				13,628.82					13,628.82
TOTAL REVENUES		153,070.67	5,700.00	12,995.44	22,764.07	-	1,335,819.13	-	-	1,530,349.31
<b>EXPENDITURES:</b>										
510000	Personal Services									-
520000	Operating Expenses	423.10	5,257.58	6,006.13	19,723.00			36,402.55		67,812.36
570000	Travel Expenses	212.38		9,504.04						9,716.42
580000	Capital Outlay									-
590000	Government Aid						5,528,145.00			5,528,145.00
865100	Miscellaneous Adjust	(46,476.52)	(2,755.28)	(276.56)	(344.90)			(565.50)		(50,418.76)
TOTAL EXPENDITURES		(45,841.04)	2,502.30	15,233.61	19,378.10	-	5,528,145.00	35,837.05	-	5,555,255.02
Excess (Deficiency) of Revenues Over Expenditures		198,911.71	3,197.70	(2,238.17)	3,385.97	-	(4,192,325.87)	(35,837.05)	-	(4,024,905.71)
<b>OTHER FINANCING SOURCES (USES):</b>										
	Transfers In		(3,197.70)	2,238.17						-
	Transfers Out	959.53								
	Grant \$ transfer									
Excess (Deficiency) of Revenues Over Expenditures		199,871.24	-	-	3,385.97	-	(4,192,325.87)	(35,837.05)	-	(4,024,905.71)
Fund Balance		1,764,213.23	-	-	2,761,427.43	-	6,255,334.90	(22,422.36)	1,186,488.02	11,945,041.22
Fund 21710 - November 30, 2025							1,758,553.25			
Fund 21720 - November 30, 2025							4,496,781.65			
Fund Balance		1,964,084.47	-	-	2,764,813.40	-	2,063,009.03	(58,259.41)	1,186,488.02	7,920,135.51
Fund 21710 - December 31, 2025							(2,564,630.75)			
Fund 21720 - December 31, 2025							4,627,639.78			

**COMBINED SUMMARY OF REVENUES & EXPENDITURES  
FISCAL YEAR TO DATE (July 1, 2025 through December 31, 2025)**

		ADMINISTRATION 026				301	AIRCRAFT 596		TOTALS	
		Admin.	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
<b>REVENUES:</b>										
450000	Taxes	904,118.46					718,462.31			1,622,580.77
460000	Intergovernmental		249,946.22	-	354,928.00		19,101,864.00			19,706,738.22
470000	Sales & Charges		-	78,467.11	20,178.86	393.75		-		99,039.72
480000	Miscellaneous	114,435.49	17,100.00	-	299,459.24		67,744.54	30,635.79	4,116.00	533,491.06
490000	Other				27,168.12			(819.00)	819.00	27,168.12
TOTAL REVENUES		1,018,553.95	267,046.22	78,467.11	701,734.22	393.75	19,888,070.85	29,816.79	4,935.00	21,989,017.89
<b>EXPENDITURES:</b>										
510000	Personal Services	-	-	-	-	-				-
520000	Operating Expenses	37,885.04	54,244.19	55,369.52	388,895.15	-		111,490.54	2,596.75	650,481.19
570000	Travel Expenses	8,316.90	2,772.76	27,643.90	72.89	-		766.54		39,572.99
580000	Capital Outlay			-	-					-
590000	Government Aid	22,430.61					28,163,391.00			28,185,821.61
865100	Miscellaneous Adjust	(46,476.52)	(2,755.28)	(276.56)	(344.90)	-	-	(565.50)	-	(50,418.76)
TOTAL EXPENDITURES		22,156.03	54,261.67	82,736.86	388,623.14	-	28,163,391.00	111,691.58	2,596.75	28,825,457.03
Excess (Deficiency) of Revenues Over Expenditures		996,397.92	212,784.55	(4,269.75)	313,111.08	393.75	(8,275,320.15)	(81,874.79)	2,338.25	(6,836,439.14)
<b>OTHER FINANCING SOURCES (USES):</b>										
	Transfers In		(212,784.55)	4,269.75		(393.75)		81,874.79	-	
	Transfers Out	127,033.76								
	Grant \$ transfer	(1,630,000.00)					1,630,000.00			
	Flight Check \$ Transfe	100,000.00					(100,000.00)			
Excess (Deficiency) of Revenues Over Expenditures		(406,568.32)	-	-	313,111.08	-	(6,745,320.15)	-	2,338.25	(6,836,439.14)
Fund Balance		2,312,393.38	-	-	2,451,702.32	-	8,808,329.18	-	1,184,149.77	14,756,574.65
Fund 21710 - June 30, 2025							4,132,680.25			
Fund 21720 - June 30, 2025							4,675,648.93			
Fund Balance		1,905,825.06	-	-	2,764,813.40	-	2,063,009.03	-	1,186,488.02	7,920,135.51
Fund 21710 - December 31, 2025							(2,564,630.75)			
Fund 21720 - December 31, 2025							4,627,639.78			

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

Total funds available as of December 31st is \$6.2 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 \$8.3 million on the 3rd to a low of \$5.9 million on the 17th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>AERONAUTICS CASH FUND</b>												
2025	7.2	6.9	7.6	8.2	7.0	6.0	7.5	5.5	5.0	5.7	4.6	5.9
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

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## RECEIPTS

### Motor Fuel Tax Rates

Effective Date	1/21	7/21	1/22	7/22	1/23	7/23	1/24	7/24	1/25	7/25	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 ¢	3.9	3.9	0.0	-1.0	2.2	1.2	0.3	0.0	0.9	3.3	2.4
Wholesale Tax ¢	8.5	7.5	8.5	9.5	10.5	11.5	12.5	13.3	13.2	12.2	-1.0
Total Tax ¢	28.7¢	27.7¢	24.8¢	24.8¢	29.0¢	29.0¢	29.1¢	29.6¢	30.4¢	31.8¢	1.4¢

**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 FY26 is 1.30% July through December.

**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 ½ 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-2026 RECEIPTS  
AS OF DECEMBER 31, 2025  
Roads Division  
(\$ THOUSANDS)**

Highway Cash Fund:	TOTAL PROJECTED June 2025	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	\$107,688	\$ 8,525	\$ 8,545	19	0.2%	\$ 56,544	\$ 55,334	\$ (1,211)	(2.1%)
Incremental Fixed	28,717	2,273	2,287	14	0.6%	15,078	14,807	(272)	(1.8%)
Variable	48,906	3,751	3,774	23	0.6%	21,887	21,470	(417)	(1.9%)
Wholesale	113,457	9,153	9,208	55	0.6%	61,529	60,426	(1,102)	(1.8%)
Credit to State Hwy Capital Impr Fund	(103,910)	(8,848)	(9,709)	(861)	9.7%	(52,374)	(57,093)	(4,719)	9.0%
Subtotal	194,857	14,855	14,105	(750)	(5.0%)	102,665	94,944	(7,720)	(7.5%)
Motor Vehicle Registrations	35,645	2,061	1,905	(156)	(7.5%)	15,111	15,376	265	1.8%
Prorate Registrations	14,339	1,622	1,113	(509)	(31.4%)	4,910	4,811	(99)	(2.0%)
Subtotal	49,984	3,683	3,018	(665)	(18.1%)	20,021	20,188	167	0.8%
Sales Tax on Motor Vehicles	181,230	14,652	14,733	81	0.6%	93,198	90,798	(2,400)	(2.6%)
BNA Sales Tax	103,910	8,848	9,709	861	9.7%	52,374	57,093	4,719	9.0%
Interest	4,350	330	234	(96)	(29.0%)	1,995	1,882	(113)	(5.7%)
Sale of Supplies and Materials	500	20	13	(7)	(35.4%)	237	134	(103)	(43.5%)
Sale of Fixed Assets	1,400	84	128	44	52.9%	519	1,025	506	97.6%
Excess Limit	3,000	228	229	1	0.2%	1,534	1,516	(18)	(1.2%)
Overload Fines	600	61	48	(13)	(22.0%)	313	326	13	4.2%
Other Fees	2,100	319	245	(74)	(23.2%)	834	2,233	1,399	167.8%
<b>SUBTOTAL HIGHWAY CASH FUND</b>	<b>\$ 541,931 (A)</b>	<b>\$ 43,080</b>	<b>\$ 42,461</b>	<b>\$ (619)</b>	<b>(1.4%)</b>	<b>\$ 273,690</b>	<b>\$ 270,139</b>	<b>\$ (3,551) (B)</b>	<b>(1.3%)</b>
<b>Incremental Tax Transfer to TIB Fund</b>	<b>(28,693)</b>	<b>(2,669)</b>	<b>(2,624)</b>	<b>46</b>	<b>(1.7%)</b>	<b>(\$15,356)</b>	<b>(15,054)</b>	<b>302</b>	<b>(2.0%)</b>
<b>SUBTOTAL ROADS OPERATIONS CASH FUND</b>	<b>\$ 513,238</b>	<b>\$ 40,410</b>	<b>\$ 39,837</b>	<b>\$ (573)</b>	<b>(1.4%)</b>	<b>\$ 258,334</b>	<b>\$ 255,085</b>	<b>\$ (3,249)</b>	<b>(1.3%)</b>
State Hwy Capital Impr Fund	105,110	8,948	10,124	1,176	13.1%	52,974	60,054	7,080	13.4%
Transportation Infrastructure Bank Fund (TIB)	29,193	2,706	2,689	(18)	(0.6%)	15,586	15,792	206	1.3%
Grade Crossing Protection Fund	2,160	480	234	(246)	(51.3%)	1,080	584	(496)	(46.0%)
Recreation Road Fund	4,020	257	236	(21)	(8.3%)	1,910	1,870	(40)	(2.1%)
State Aid Bridge Fund	768	64	64	0	0.1%	384	384	0	0.1%
<b>TOTAL STATE RECEIPTS</b>	<b>\$ 654,489</b>	<b>\$ 52,866</b>	<b>\$ 53,183</b>	<b>\$ 317</b>	<b>0.6%</b>	<b>330,268</b>	<b>\$ 333,769</b>	<b>\$ 3,501</b>	<b>1.1%</b>
Federal Receipts									
FHWA	529,996	48,470	75,237	26,767	55.2%	374,400	326,803	(47,597)	(12.7%)
Transit	19,430	1,973	789	(1,184)	(60.0%)	10,146	12,703	2,557	25.2%
Highway Safety	6,500	732	1,390	658	89.9%	3,146	5,097	1,951	62.0%
Subtotal-Federal Receipts	555,926	51,175	77,417	26,242	51.3%	387,692	344,603	(43,089)	(11.1%)
Local Receipts	15,000	260	3,083	2,823	1085.6%	3,632	22,903	19,271	530.6%
Other Entities	6,000	335	481	146	43.7%	2,614	7,640	5,026	192.3%
<b>TOTAL DEPARTMENT RECEIPTS</b>	<b>\$ 1,231,415</b>	<b>\$ 104,636</b>	<b>\$ 134,164</b>	<b>\$ 29,528</b>	<b>28.2%</b>	<b>\$ 724,206</b>	<b>\$ 708,915</b>	<b>\$ (15,291)</b>	<b>(2.1%)</b>

HIGHWAY CASH FUND APPROPRIATION ANALYSIS	
(A) Total Projected Receipts as of June 2025	\$ 541,931
(B) Receipts Over/(Under) Projection To Date	(3,551)
Previous year's receipts over appropriation	6,641
<b>Total Modified Projected Receipts</b>	<b>\$ 545,021</b>
Highway Cash Fund Appropriation	\$ 543,900
Projected Receipts Over / (Under) Appropriation	1,121
% Variance From Appropriation	0.2%

\*\* Numbers may not add due to rounding.  
\*\* Projections are updated semiannually in December and June.

Note: The various NDOT state revenue sources have varying collection times and varying lag times related to timing of remittance to the state and NDOT.  
Note: Revenues reflected above for State Highway Capital Improvement Fund do not include bond proceeds.

**BUDGET STATUS REPORT**  
**AGENCY SUMMARY EXCLUDING AERONAUTICS BY RESOURCE**  
**December 2025**

FISCAL YEAR 2026  
 Period Expired 50.00%  
 Pay Period Ending 12/14/2025

<b>COST BY RESOURCE</b>	<b>Cash Flow Allotment</b>	<b>Month's Expenditure</b>	<b>Expended to Date</b>	<b>Allotment Balance</b>	<b>% Expended to Date</b>	<b>Encumbrances</b>
<b>Personal Services</b>						
Permanent Salaries	150,783,553.35	10,448,469.71	66,497,003.94	84,286,549.41	44.10%	0.00
Temporary Salaries	3,161,882.84	199,114.18	1,951,784.56	1,210,098.28	61.73%	0.00
Overtime	7,403,313.74	811,324.16	4,371,036.36	3,032,277.38	59.04%	0.00
Employee Benefits	50,740,374.82	4,168,907.27	25,727,666.15	25,012,708.67	50.70%	0.00
<b>SUBTOTAL: Personal Services</b>	<b>\$212,089,124.75</b>	<b>\$15,627,815.32</b>	<b>\$98,547,491.01</b>	<b>\$113,541,633.74</b>	<b>46.47%</b>	<b>\$0.00</b>
<b>Operating Expenses</b>						
Utilities	3,918,179.00	295,377.69	1,654,887.12	2,263,291.88	42.24%	0.00
Rentals	1,034,166.31	74,025.91	734,298.65	299,867.66	71.00%	18,000.00
Repairs & Maintenance	10,305,222.00	870,307.94	4,594,996.17	5,710,225.83	44.59%	2,168,363.85
Maintenance Contracts	19,144,069.65	1,811,944.75	12,011,574.92	7,132,494.73	62.74%	34,834,555.04
Engineering Contracts	61,391,408.96	3,298,052.47	28,149,267.61	33,242,141.35	45.85%	70,144,229.39
Contractual Services	59,202,828.67	1,103,484.37	6,877,884.96	52,324,943.71	11.62%	22,804,030.09
Technology Expenses	17,435,936.89	1,844,816.60	10,886,841.73	6,549,095.16	62.44%	10,204,776.76
Other Operating Expenses	11,312,689.48	570,176.92	6,168,717.71	5,143,971.77	54.53%	142,456.91
<b>SUBTOTAL: Operating Expenses</b>	<b>\$183,744,500.96</b>	<b>\$9,868,186.65</b>	<b>\$71,078,468.87</b>	<b>\$112,666,032.09</b>	<b>38.68%</b>	<b>\$140,316,412.04</b>
<b>Supplies and Materials</b>						
General Supplies & Materials	1,881,402.88	125,633.90	742,053.40	1,139,349.48	39.44%	778,391.79
Maint & Const Materials	55,823,229.40	3,211,426.03	32,185,699.60	23,637,529.80	57.66%	0.00
Automotive Supplies & Materials	15,573,397.00	1,580,051.91	9,148,601.64	6,424,795.36	58.75%	0.00
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$73,278,029.28</b>	<b>\$4,917,111.84</b>	<b>\$42,076,354.64</b>	<b>\$31,201,674.64</b>	<b>57.42%</b>	<b>\$778,391.79</b>
<b>Travel</b>						
In State Travel	919,033.00	37,640.66	348,117.01	570,915.99	37.88%	0.00
Out of State Travel	324,529.90	131.68	95,737.54	228,792.36	29.50%	0.00
<b>SUBTOTAL: Travel</b>	<b>\$1,243,562.90</b>	<b>\$37,772.34</b>	<b>\$443,854.55</b>	<b>\$799,708.35</b>	<b>35.69%</b>	<b>\$0.00</b>
<b>Capital Outlay</b>						
Land	16,500,000.00	1,077,246.66	7,894,920.14	8,605,079.86	47.85%	2,450,464.00
Hwy. Constr. - Contract Pymt.	744,194,587.65	37,318,484.61	458,910,320.51	285,284,267.14	61.67%	657,636,971.00
Buildings	30,284,479.16	2,236,056.19	7,713,280.92	22,571,198.24	25.47%	7,654,770.05
Heavy Equipment and Vehicles	32,172,073.00	1,385,983.82	12,799,438.52	19,372,634.48	39.78%	43,383,388.72
IT Hardware / Software	100,000.00	(12,927.00)	38,628.88	61,371.12	38.63%	0.00
Specialty Equipment	2,139,383.00	91,746.03	243,257.65	1,896,125.35	11.37%	0.00
<b>SUBTOTAL: Capital Outlay</b>	<b>\$825,390,522.81</b>	<b>\$42,096,590.31</b>	<b>\$487,599,846.62</b>	<b>\$337,790,676.19</b>	<b>59.08%</b>	<b>\$711,125,593.77</b>
<b>Government Aid &amp; Distr</b>						
Public Transit Aid	47,110,835.40	1,922,615.86	15,772,054.34	31,338,781.06	33.48%	41,790,625.14
Highway Safety Office	6,500,000.00	819,590.78	4,899,210.58	1,600,789.42	75.37%	10,874,262.16
Other Government Aid	200,211,000.00	5,526,058.90	47,735,034.05	152,475,965.95	23.84%	81,140,039.19
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$253,821,835.40</b>	<b>\$8,268,265.54</b>	<b>\$68,406,298.97</b>	<b>\$185,415,536.43</b>	<b>26.95%</b>	<b>\$133,804,926.49</b>
<b>Internal Redistributions</b>						
Redistribution	10,000.00	0.00	0.00	10,000.00	0.00%	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>AGENCY TOTAL</b>	<b>\$1,549,577,576.10</b>	<b>\$80,815,742.00</b>	<b>\$768,152,314.66</b>	<b>\$781,425,261.44</b>	<b>49.57%</b>	<b>\$986,025,324.09</b>

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

<b>COST BY PROGRAM</b>	<b>Cash Flow Allotment</b>	<b>Month's Expenditure</b>	<b>Expended to Date</b>	<b>Allotment Balance</b>	<b>% Expended to Date</b>	<b>Encumbrances</b>
<b>Administration</b>						
Administration	167,590,801.41	2,079,082.95	15,203,328.67	152,387,472.74	9.07%	7,115,428.92
Boards & Commissions	28,120.00	1,811.52	11,357.21	16,762.79	40.39%	0.00
<b>SUBTOTAL: Administration</b>	<b>\$167,618,921.41</b>	<b>\$2,080,894.47</b>	<b>\$15,214,685.88</b>	<b>\$152,404,235.53</b>	<b>9.08%</b>	<b>\$7,115,428.92</b>
<b>Service and Support</b>						
Charges to Others	2,000,000.00	5,384.85	89,623.24	1,910,376.76	4.48%	69,794.53
Deficiency Claims	25,000.00	0.00	31,547.11	(6,547.11)	126.19%	0.00
Supply Base/Inventories	2,500,000.00	375,716.25	2,733,697.02	(233,697.02)	109.35%	17,227.36
Building Operations	10,000,000.00	1,380,487.23	7,032,891.33	2,967,108.67	70.33%	3,208,479.18
Business Technology Services	18,000,000.00	1,823,498.04	9,082,089.94	8,917,910.06	50.46%	6,571,644.01
Support Centers	5,017,047.44	128,611.16	351,971.89	4,665,075.55	7.02%	0.00
Payroll Clearing	626,525.00	690,078.29	852,728.08	(226,203.08)	136.10%	17,000.00
<b>SUBTOTAL: Service and Support</b>	<b>\$38,168,572.44</b>	<b>\$4,403,775.82</b>	<b>\$20,174,548.61</b>	<b>\$17,994,023.83</b>	<b>52.86%</b>	<b>\$9,884,145.08</b>
<b>Capital Facilities</b>						
Capital Facilities	28,711,479.16	2,279,085.19	7,946,101.35	20,765,377.81	27.68%	7,470,578.07
<b>SUBTOTAL: Capital Facilities</b>	<b>\$28,711,479.16</b>	<b>\$2,279,085.19</b>	<b>\$7,946,101.35</b>	<b>\$20,765,377.81</b>	<b>27.68%</b>	<b>\$7,470,578.07</b>
<b>Highway Maintenance</b>						
System Preservation	46,000,000.00	2,950,571.23	35,679,409.15	10,320,590.85	77.56%	3,316,479.18
Operations	46,000,000.00	4,392,941.72	35,338,068.21	10,661,931.79	76.82%	32,846,377.06
Snow and Ice Control	40,000,000.00	4,901,745.26	9,593,527.61	30,406,472.39	23.98%	1,107,605.97
Unusual & Disaster Oper	2,000,000.00	131,861.65	1,981,409.53	18,590.47	99.07%	3,143,327.65
Equipment Operations	30,000,000.00	925,851.02	12,094,004.36	17,905,995.64	40.31%	43,737,329.87
Indirect Charges	68,336,105.52	2,090,542.67	11,934,553.31	56,401,552.21	17.46%	1,000.00
<b>SUBTOTAL: Highway Maintenance</b>	<b>\$232,336,105.52</b>	<b>\$15,393,513.55</b>	<b>\$106,620,972.17</b>	<b>\$125,715,133.35</b>	<b>45.89%</b>	<b>\$84,152,119.73</b>
<b>Highway Construction</b>						
Preliminary Engineering	54,000,000.00	4,673,068.05	38,066,193.24	15,933,806.76	70.49%	54,381,809.22
Right-Of-Way	15,000,000.00	1,287,092.50	9,368,173.49	5,631,826.51	62.45%	3,038,121.27
Construction	744,194,587.65	37,484,449.48	460,073,060.78	284,121,526.87	61.82%	660,529,476.29
Construction Engineering	30,000,000.00	1,848,811.58	19,223,607.89	10,776,392.11	64.08%	2,564,953.85
<b>SUBTOTAL: Highway Construction</b>	<b>\$843,194,587.65</b>	<b>\$45,293,421.61</b>	<b>\$526,731,035.40</b>	<b>\$316,463,552.25</b>	<b>62.47%</b>	<b>\$720,514,360.63</b>
<b>Construction Related Expense</b>						
Overhead	40,879,924.37	2,081,000.13	15,895,267.10	24,984,657.27	38.88%	7,849,356.11
Planning & Research	15,000,000.00	695,349.46	6,735,272.72	8,264,727.28	44.90%	25,726,155.36
Local Systems	130,000,000.00	5,653,805.92	47,690,872.56	82,309,127.44	36.69%	70,192,713.83
Highway Safety Office	6,550,450.15	862,515.05	5,197,845.95	1,352,604.20	79.35%	10,877,022.16
Public Transportation Asst	47,117,535.40	2,072,380.80	15,945,712.92	31,171,822.48	33.84%	42,243,444.20
<b>SUBTOTAL: Construction Related Expense</b>	<b>\$239,547,909.92</b>	<b>\$11,365,051.36</b>	<b>\$91,464,971.25</b>	<b>\$148,082,938.67</b>	<b>38.18%</b>	<b>\$156,888,691.66</b>
<b>AGENCY TOTAL</b>	<b>\$1,549,577,576.10</b>	<b>\$80,815,742.00</b>	<b>\$768,152,314.66</b>	<b>\$781,425,261.44</b>	<b>49.57%</b>	<b>\$986,025,324.09</b>

PROGRAM STATUS REPORT  
BUSINESS MONTH - DECEMBER 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>
<b>Personal Services</b>							
Permanent Salaries	1,149,884.90	3,120,424.76	0.00	3,068,641.68	2,309,118.88	800,399.49	10,448,469.71
Temporary Salaries	9,644.68	17,599.32	0.00	131,402.34	29,819.09	10,648.75	199,114.18
Overtime	8,380.67	(87,151.23)	0.00	807,416.25	68,266.25	14,412.22	811,324.16
Employee Benefits	0.00	4,168,907.27	0.00	0.00	0.00	0.00	4,168,907.27
<b>SUBTOTAL: Personal Services</b>	<b>\$1,167,910.25</b>	<b>\$7,219,780.12</b>	<b>\$0.00</b>	<b>\$4,007,460.27</b>	<b>\$2,407,204.22</b>	<b>\$825,460.46</b>	<b>\$15,627,815.32</b>
<b>Operating Expenses</b>							
Utilities	0.00	190,508.77	0.00	104,447.44	366.67	54.81	295,377.69
Rentals	7,017.55	4,533.84	0.00	62,015.76	0.00	458.76	74,025.91
Repairs & Maintenance	2,460.82	217,087.33	0.00	641,797.16	4,125.13	4,837.50	870,307.94
Maintenance Contracts	0.00	0.00	0.00	1,811,944.75	0.00	0.00	1,811,944.75
Engineering Contracts	45,351.23	8,951.25	16,604.56	26,460.92	2,519,552.96	681,131.55	3,298,052.47
Contractual Services	27,012.84	525,169.55	0.00	232,107.73	30,351.73	288,842.52	1,103,484.37
Technology Expenses	1,941.07	1,560,597.17	0.00	191,575.01	14,740.84	75,962.51	1,844,816.60
Other Operating Expenses	35,518.72	17,373.05	0.00	1,669.69	9,763.31	505,852.15	570,176.92
<b>SUBTOTAL: Operating Expenses</b>	<b>\$119,302.23</b>	<b>\$2,524,220.96</b>	<b>\$16,604.56</b>	<b>\$3,072,018.46</b>	<b>\$2,578,900.64</b>	<b>\$1,557,139.80</b>	<b>\$9,868,186.65</b>
<b>Supplies and Materials</b>							
General Supplies & Materials	34,234.60	21,707.41	0.00	63,480.08	0.00	6,211.81	125,633.90
Maint & Const Materials	340.94	68,687.39	0.00	3,127,368.25	1,893.34	13,136.11	3,211,426.03
Automotive Supplies & Materials	0.00	369,269.14	0.00	1,210,782.77	0.00	0.00	1,580,051.91
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$34,575.54</b>	<b>\$459,663.94</b>	<b>\$0.00</b>	<b>\$4,401,631.10</b>	<b>\$1,893.34</b>	<b>\$19,347.92</b>	<b>\$4,917,111.84</b>
<b>Travel</b>							
In State Travel	13,293.30	6,641.56	0.00	2,603.43	9,667.24	5,435.13	37,640.66
Out of State Travel	286.49	(1,423.44)	0.00	0.00	0.00	1,268.63	131.68
<b>SUBTOTAL: Travel</b>	<b>\$13,579.79</b>	<b>\$5,218.12</b>	<b>\$0.00</b>	<b>\$2,603.43</b>	<b>\$9,667.24</b>	<b>\$6,703.76</b>	<b>\$37,772.34</b>
<b>Capital Outlay</b>							
Land	0.00	0.00	0.00	0.00	1,077,246.66	0.00	1,077,246.66
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	37,318,484.61	0.00	37,318,484.61
Buildings	0.00	(4,986.15)	2,241,042.34	0.00	0.00	0.00	2,236,056.19
Heavy Equipment and Vehicles	0.00	0.00	21,438.29	1,364,545.53	0.00	0.00	1,385,983.82
IT Hardware / Software	0.00	(12,927.00)	0.00	0.00	0.00	0.00	(12,927.00)
Specialty Equipment	0.00	0.00	0.00	21,336.28	70,409.75	0.00	91,746.03
<b>SUBTOTAL: Capital Outlay</b>	<b>\$0.00</b>	<b>(\$17,913.15)</b>	<b>\$2,262,480.63</b>	<b>\$1,385,881.81</b>	<b>\$38,466,141.02</b>	<b>\$0.00</b>	<b>\$42,096,590.31</b>
<b>Government Aid &amp; Distr</b>							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	1,922,615.86	1,922,615.86
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	819,590.78	819,590.78
Other Government Aid	0.00	0.00	0.00	0.00	(69,401.09)	5,595,459.99	5,526,058.90
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$69,401.09)</b>	<b>\$8,337,666.63</b>	<b>\$8,268,265.54</b>
<b>Internal Redistributions</b>							
Redistribution	745,526.66	(5,787,194.17)	0.00	2,523,918.48	1,899,016.24	618,732.79	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$745,526.66</b>	<b>(\$5,787,194.17)</b>	<b>\$0.00</b>	<b>\$2,523,918.48</b>	<b>\$1,899,016.24</b>	<b>\$618,732.79</b>	<b>\$0.00</b>
<b>GRAND TOTAL:</b>	<b>\$2,080,894.47</b>	<b>\$4,403,775.82</b>	<b>\$2,279,085.19</b>	<b>\$15,393,513.55</b>	<b>\$45,293,421.61</b>	<b>\$11,365,051.36</b>	<b>\$80,815,742.00</b>

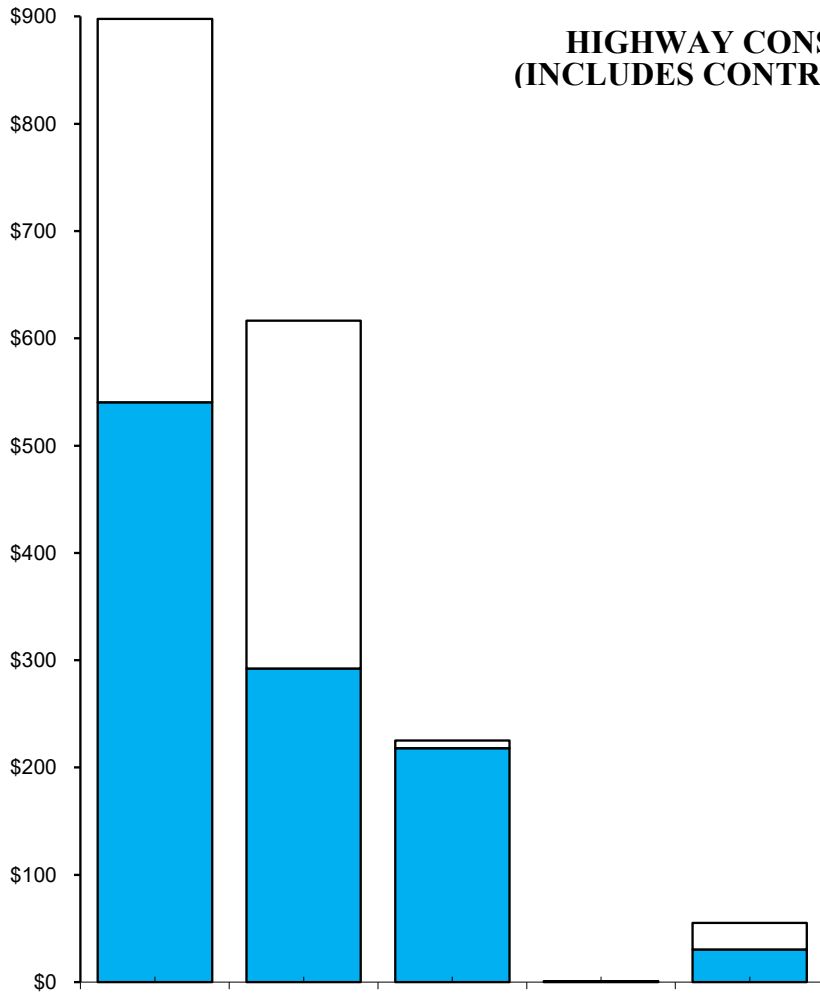
**PROGRAM STATUS REPORT  
FISCAL YEAR TO DATE - DECEMBER 2025**

<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>
<b>Personal Services</b>							
Permanent Salaries	7,787,782.64	16,069,676.50	0.00	19,703,512.00	17,288,271.16	5,647,761.64	66,497,003.94
Temporary Salaries	73,181.14	180,053.95	0.00	1,187,916.28	335,894.06	174,739.13	1,951,784.56
Overtime	89,833.55	427,633.48	0.00	1,660,774.52	2,095,731.88	97,062.93	4,371,036.36
Employee Benefits	0.00	25,701,408.22	0.00	0.00	0.00	26,257.93	25,727,666.15
<b>SUBTOTAL: Personal Services</b>	<b>\$7,950,797.33</b>	<b>\$42,378,772.15</b>	<b>\$0.00</b>	<b>\$22,552,202.80</b>	<b>\$19,719,897.10</b>	<b>\$5,945,821.63</b>	<b>\$98,547,491.01</b>
<b>Operating Expenses</b>							
Utilities	0.00	1,031,352.01	0.00	619,385.09	3,822.52	327.50	1,654,887.12
Rentals	39,588.78	34,007.74	0.00	659,826.32	0.00	875.81	734,298.65
Repairs & Maintenance	6,386.90	1,771,069.98	0.00	2,794,685.99	4,844.15	18,009.15	4,594,996.17
Maintenance Contracts	0.00	2,322.00	0.00	12,009,252.92	0.00	0.00	12,011,574.92
Engineering Contracts	521,630.80	50,766.25	102,643.06	55,858.17	23,213,553.25	4,204,816.08	28,149,267.61
Contractual Services	763,971.91	1,576,544.36	0.00	1,983,095.05	196,510.78	2,357,762.86	6,877,884.96
Technology Expenses	12,577.04	7,268,445.96	0.00	1,169,784.18	443,734.39	1,992,300.16	10,886,841.73
Other Operating Expenses	346,832.27	1,463,806.17	0.00	668,840.31	13,265.11	3,675,973.85	6,168,717.71
<b>SUBTOTAL: Operating Expenses</b>	<b>\$1,690,987.70</b>	<b>\$13,198,314.47</b>	<b>\$102,643.06</b>	<b>\$19,960,728.03</b>	<b>\$23,875,730.20</b>	<b>\$12,250,065.41</b>	<b>\$71,078,468.87</b>
<b>Supplies and Materials</b>							
General Supplies & Materials	346,254.07	81,415.61	0.00	267,854.82	0.00	46,528.90	742,053.40
Maint & Const Materials	1,699.12	419,507.42	0.00	31,501,623.52	133,221.76	129,647.78	32,185,699.60
Automotive Supplies & Materials	0.00	2,215,455.42	0.00	6,932,976.05	0.00	170.17	9,148,601.64
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$347,953.19</b>	<b>\$2,716,378.45</b>	<b>\$0.00</b>	<b>\$38,702,454.39</b>	<b>\$133,221.76</b>	<b>\$176,346.85</b>	<b>\$42,076,354.64</b>
<b>Travel</b>							
In State Travel	75,807.42	98,674.03	0.00	21,184.31	87,741.57	64,709.68	348,117.01
Out of State Travel	4,011.02	87,873.04	0.00	110.00	1,307.11	2,436.37	95,737.54
<b>SUBTOTAL: Travel</b>	<b>\$79,818.44</b>	<b>\$186,547.07</b>	<b>\$0.00</b>	<b>\$21,294.31</b>	<b>\$89,048.68</b>	<b>\$67,146.05</b>	<b>\$443,854.55</b>
<b>Capital Outlay</b>							
Land	0.00	0.00	0.00	0.00	7,894,920.14	0.00	7,894,920.14
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	458,910,320.51	0.00	458,910,320.51
Buildings	0.00	(4,986.15)	7,718,267.07	0.00	0.00	0.00	7,713,280.92
Heavy Equipment and Vehicles	0.00	0.00	125,191.22	12,660,249.30	0.00	13,998.00	12,799,438.52
IT Hardware / Software	0.00	0.00	0.00	0.00	0.00	38,628.88	38,628.88
Specialty Equipment	0.00	0.00	0.00	43,376.84	195,918.07	3,962.74	243,257.65
<b>SUBTOTAL: Capital Outlay</b>	<b>\$0.00</b>	<b>(\$4,986.15)</b>	<b>\$7,843,458.29</b>	<b>\$12,703,626.14</b>	<b>\$467,001,158.72</b>	<b>\$56,589.62</b>	<b>\$487,599,846.62</b>
<b>Government Aid &amp; Distr</b>							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	15,772,054.34	15,772,054.34
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	4,899,210.58	4,899,210.58
Other Government Aid	0.00	0.00	0.00	0.00	(103,712.46)	47,838,746.51	47,735,034.05
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$103,712.46)</b>	<b>\$68,510,011.43</b>	<b>\$68,406,298.97</b>
<b>Internal Redistributions</b>							
Redistribution	5,145,129.22	(38,300,477.38)	0.00	12,680,666.50	16,015,691.40	4,458,990.26	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$5,145,129.22</b>	<b>(\$38,300,477.38)</b>	<b>\$0.00</b>	<b>\$12,680,666.50</b>	<b>\$16,015,691.40</b>	<b>\$4,458,990.26</b>	<b>\$0.00</b>
<b>GRAND TOTAL:</b>	<b>\$15,214,685.88</b>	<b>\$20,174,548.61</b>	<b>\$7,946,101.35</b>	<b>\$106,620,972.17</b>	<b>\$526,731,035.40</b>	<b>\$91,464,971.25</b>	<b>\$768,152,314.66</b>

**BUDGET STATUS REPORT**  
**AGENCY SUMMARY EXCLUDING AERONAUTICS BY ORGANIZATIONAL ELEMENT**  
**December 2025**

<b>COST BY ORGANIZATIONAL STRUCTURE</b>	<b>Cash Flow Allotment</b>	<b>Month's Expenditure</b>	<b>Expended to Date</b>	<b>Allotment Balance</b>	<b>% Expended to Date</b>	<b>Encumbrances</b>
<b>OFFICE OF THE DIRECTOR</b>						
110 - DIRECTOR AND DEPUTIES	1,413,531.12	97,699.61	700,398.43	713,132.69	49.55%	0.00
140 - LEGAL	1,243,188.36	101,129.36	609,787.41	633,400.95	49.05%	314,093.64
<b>SUBTOTAL: OFFICE OF THE DIRECTOR</b>	<b>\$2,656,719.48</b>	<b>\$198,828.97</b>	<b>\$1,310,185.84</b>	<b>\$1,346,533.64</b>	<b>49.32%</b>	<b>\$314,093.64</b>
<b>OFFICE OF ENGINEERING</b>						
250 - STRATEGIC PLANNING DIVISION	3,564,439.20	196,013.49	1,741,554.63	1,822,884.57	48.86%	2,244,890.10
320 - BRIDGE DIVISION	11,142,073.00	942,124.31	6,467,191.94	4,674,881.06	58.04%	3,714,903.42
340 - TRAFFIC ENGINEERING DIVISION	5,126,671.13	336,837.91	2,420,390.73	2,706,280.40	47.21%	370,862.85
350 - RIGHT OF WAY DIVISION	6,072,054.48	481,362.91	3,055,753.03	3,016,301.45	50.32%	787,597.93
360 - PROJECT DEVELOPMENT DIVISION	20,073,839.70	991,754.76	7,784,669.13	12,289,170.57	38.78%	11,708,313.77
370 - ROADWAY DESIGN DIVISION	35,093,659.54	2,544,178.05	22,139,019.63	12,954,639.91	63.09%	38,359,177.20
420 - PROGRAM MANAGEMENT DIVISION	1,089,564.96	77,257.94	533,046.86	556,518.10	48.92%	5,559.16
580 - LOCAL ASSISTANCE DIVISION	5,776,466.47	584,948.95	2,485,092.83	3,291,373.64	43.02%	5,276,384.96
<b>SUBTOTAL: OFFICE OF ENGINEERING</b>	<b>\$87,938,768.48</b>	<b>\$6,154,478.32</b>	<b>\$46,626,718.78</b>	<b>\$41,312,049.70</b>	<b>53.02%</b>	<b>\$62,467,689.39</b>
<b>OFFICE OF ADMINISTRATION</b>						
130 - CONTROLLER DIVISION	2,934,184.87	195,285.23	1,463,072.47	1,471,112.40	49.86%	0.00
170 - HUMAN RESOURCES DIVISION	3,870,547.91	240,044.77	1,630,429.32	2,240,118.59	42.12%	379,500.00
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	4,520,459.02	298,837.47	1,827,073.30	2,693,385.72	40.42%	680,941.46
<b>SUBTOTAL: OFFICE OF ADMINISTRATION</b>	<b>\$11,325,191.80</b>	<b>\$734,167.47</b>	<b>\$4,920,575.09</b>	<b>\$6,404,616.71</b>	<b>43.45%</b>	<b>\$1,060,441.46</b>
<b>OFFICE OF AERONAUTICS</b>						
160 - AERONAUTICS DIVISION	1,886,162.64	155,791.20	976,332.70	909,829.94	51.76%	0.00
<b>SUBTOTAL: OFFICE OF AERONAUTICS</b>	<b>\$1,886,162.64</b>	<b>\$155,791.20</b>	<b>\$976,332.70</b>	<b>\$909,829.94</b>	<b>51.76%</b>	<b>\$0.00</b>
<b>OFFICE OF OPERATIONS</b>						
260 - OPERATIONS DIVISION	33,917,914.38	2,769,396.61	12,422,643.04	21,495,271.34	36.63%	14,550,511.88
280 - BUSINESS TECH SUPPORT DIVISION	37,203,933.30	2,288,644.62	13,963,956.03	23,239,977.27	37.53%	10,983,168.55
380 - CONSTRUCTION DIVISION	3,941,102.99	284,507.53	1,812,020.96	2,129,082.03	45.98%	494,748.05
390 - MATERIALS & RESEARCH DIVISION	14,646,719.96	802,112.72	5,784,986.48	8,861,733.48	39.50%	14,409,322.02
610 - DISTRICT 1	41,917,480.76	3,280,181.58	20,559,974.85	21,357,505.91	49.05%	10,444,408.96
620 - DISTRICT 2	27,362,106.72	2,366,262.54	14,376,821.57	12,985,285.15	52.54%	12,166,070.89
630 - DISTRICT 3	38,818,976.33	2,849,401.82	20,221,030.23	18,597,946.10	52.09%	7,551,383.76
640 - DISTRICT 4	41,374,616.78	3,244,623.59	19,607,920.30	21,766,696.48	47.39%	8,869,223.22
650 - DISTRICT 5	26,393,724.76	1,744,331.82	13,036,518.32	13,357,206.44	49.39%	7,538,042.33
660 - DISTRICT 6	29,108,476.88	2,658,315.12	17,260,920.75	11,847,556.13	59.30%	10,265,047.17
670 - DISTRICT 7	24,518,467.58	1,727,753.21	12,590,688.44	11,927,779.14	51.35%	5,711,665.28
680 - DISTRICT 8	19,697,602.16	1,234,049.58	9,587,714.90	10,109,887.26	48.67%	4,789,345.72
<b>SUBTOTAL: OFFICE OF OPERATIONS</b>	<b>\$338,901,122.60</b>	<b>\$25,249,580.74</b>	<b>\$161,225,195.87</b>	<b>\$177,675,926.73</b>	<b>47.57%</b>	<b>\$107,772,937.83</b>
<b>OFFICE OF BROADBAND</b>						
590 - BROADBAND EQUITY ACCESS DEPLOYMENT	141,680,839.00	122,403.42	1,074,611.61	140,606,227.39	0.76%	6,392,532.01
<b>SUBTOTAL: OFFICE OF BROADBAND</b>	<b>\$141,680,839.00</b>	<b>\$122,403.42</b>	<b>\$1,074,611.61</b>	<b>\$140,606,227.39</b>	<b>0.76%</b>	<b>\$6,392,532.01</b>
<b>BUDGETARY CONTROL</b>						
902 - SUPPLY BASE	0.00	284,739.73	2,038,530.67	(2,038,530.67)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	16,336,972.00	(1,586,724.89)	1,045,354.07	15,291,617.93	6.40%	122,500.00
904 - TRANSPORTATION CAPITAL	948,851,800.10	49,502,477.04	548,934,810.03	399,916,990.07	57.85%	807,895,129.76
<b>SUBTOTAL: BUDGETARY CONTROL</b>	<b>\$965,188,772.10</b>	<b>\$48,200,491.88</b>	<b>\$552,018,694.77</b>	<b>\$413,170,077.33</b>	<b>57.19%</b>	<b>\$808,017,629.76</b>
<b>AGENCY TOTAL</b>	<b>\$1,549,577,576.10</b>	<b>\$80,815,742.00</b>	<b>\$768,152,314.66</b>	<b>\$781,425,261.44</b>	<b>49.57%</b>	<b>\$986,025,324.09</b>

**FY-2026  
HIGHWAY CONSTRUCTION CONTRACT LETTINGS  
(INCLUDES CONTRACTED CONSTRUCTION COSTS ONLY)  
\$ IN MILLIONS**



	State System			Local System	
	Total	FY-2026	Prior Year	Advanced	FY-2026
	Letting(1)	Program (2)	Projects (3)	Projects	Program (4)
% Let to Date	60.2%	47.4%	96.8%	0.0%	55.2%
Actual \$ Let	540.54	292.19	217.94	0.00	30.41
Projected \$ Remaining	357.36	324.45	7.33	0.92	24.66
<b>Total</b>	<b>\$897.90</b>	<b>\$616.64</b>	<b>\$225.27</b>	<b>\$0.92</b>	<b>\$55.07</b>

SUMMARY BY PROGRAM YEAR					
LETTING DATE	STATE SYSTEM			LOCAL SYSTEM	TOTAL
	FY-2026 PROGRAM PROJECTS	PRIOR YEAR PROJECTS	ADVANCED PROJECTS	FY-2026 PROJECTS	
7/24/2025	10.30	27.07			37.37
8/28/2025	51.07	168.10		13.52	232.69
10/2/2025	24.17	1.79		11.34	37.30
11/20/2025	38.77	9.03			47.80
12/18/2025	167.88	11.95		5.55	185.38
1/22/2026					
2/5/2026 & 2/12/2026					
3/12/2026					
5/14/2026					
6/11/2026					
	292.19	217.94	0.00	30.41	540.54

SUMMARY BY DISTRICT									
LETTING DATE	D-1	D-2	D-3	D-4	D-5	D-6	D-7	D-8	TOTAL
7/24/2025	24.30	9.32				3.75			37.37
8/28/2025	7.25	13.52	201.23	10.50	0.09		0.10		232.69
10/2/2025	15.24	2.13	2.29	10.39	4.78	2.47			37.30
11/20/2025	9.03	1.06		21.41		8.27	8.03		47.80
12/18/2025	8.28	17.69	95.43	36.23		17.65	10.10		185.38
1/22/2026									
2/5/2026 & 2/12/2026									
3/12/2026									
5/14/2026									
6/11/2026									
	64.10	43.72	298.95	78.53	4.87	32.14	18.23	0.00	540.54

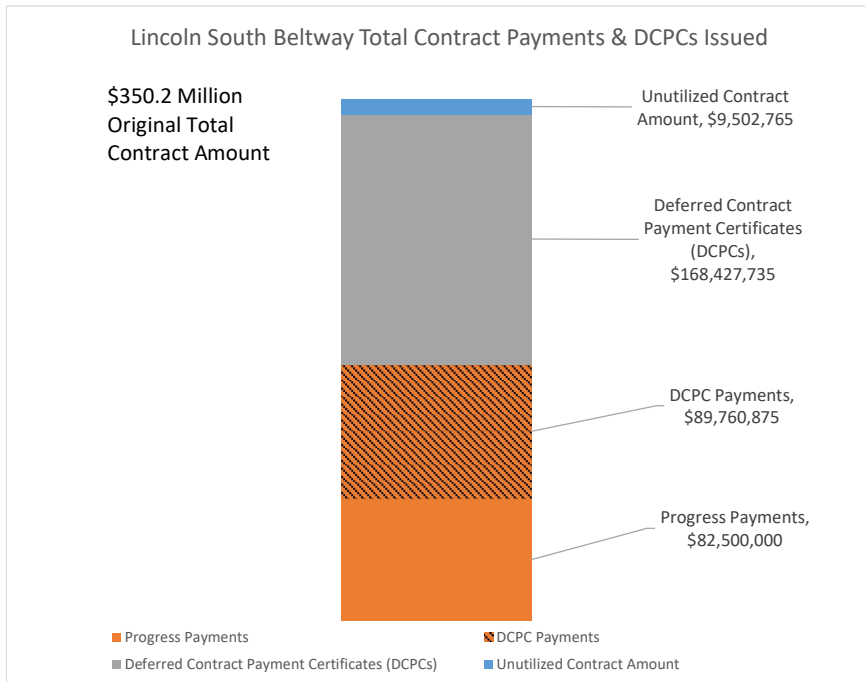
- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
  - (2) FY-2026 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
  - (3) Prior Year Projects - Includes projects from previous years' programs.
  - (4) Local System Program - Includes all local system projects.
- Projected dollars are updated estimates as of December 31, 2025.

## Lincoln South Beltway Construction Contract Payments and Deferred Payment Certificates Issued

Through December 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 December 2025)

Unutilized Contract Amount	\$9,502,765
Progress Payments	\$82,500,000
Deferred Contract Payment Certificates (DCPCs)	\$168,427,735
DCPC Payments	\$89,760,875

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

FY 2026	\$14,941,625
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
<b>Total DCPCs to date</b>	<b>\$168,427,735</b>

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.

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## 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 ELECTRONIC 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)**

Federal Trust Fund Apportionment Type	FAST and Infrastructure Investment and		Infrastructure Investment and Jobs Act = IJJA							
	Fiscal 2022 Apportionment		Fiscal 2023 Apportionment		Fiscal 2024 Apportionment		Fiscal 2025 Apportionment		Fiscal 2026 Apportionment	
	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska
National Hwy Perf Prog (NHPP)	25,136	203.378	27,170	207.541	27,313	211.788	27,768	216.119	28,487	220.537
Surface Transportation Block Grant (STBG)	13,136	97.777	13,202	98.923	1,036	100.901	13,709	102.922	13,994	104.982
STBG - Bridge Off System		5.036		5.036		5.036		5.036		5.036
STBG - Flexible - Any Area		35.391		36.200		37.025		37.866		38.724
STBG - MAPA - Omaha		17.760		18.116		19.684		20.078		20.479
STBG - LCLC - Lincoln		7.000		7.140		7.632		7.785		7.941
STBG - 5,001 to 200,000 Population										
STBG 5K-49,999 Population		7.948		8.107		7.729		7.884		8.041
STBG 50K-200K Population		1.813		1.849		1.893		1.931		1.970
STBG - 5,000 and Less Population		14.890		15.188		14.469		14.758		15.054
Highway Planning		5.179		5.465		5.575		5.688		5.803
Research		2.760		1.822		1.858		1.896		1.934
Transportation Alternatives (TAP)	1,312	10.206	1,329	10.434	1,357	10.667	1,386	10.905	1,416	11.147
Recreational Trails	81	1.205	82	1.217	82	1.217	82	1.217	82	1.217
Highway Safety Improvement Prog (HSIP)	2,879	19.794	2,580	20.202	2,590	20.692	2,667	21.189	2,702	21.703
Rail-Highway Crossings	245	3.886	245	3.952	245	3.944	245	3.939	245	3.926
Congestion Mitigation & Air Qual (CMAQ)	1,983	10.985	2,293	11.205	2,335	11.429	2,384	11.658	2,436	11.891
Metropolitan Planning	438	2.186	447	2.230	456	2.275	465	2.320	474	2.367
National Freight Program	1,346	9.824	1,373	10.020	1,399	10.220	1,429	10.425	1,457	10.633
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 Redistribution - TIFIA	602	4.500	603	4.500	603	4.500	603	4.500	603	4.500
							1,800	13.133		
<b>Sub-Total Core Funds</b>	<b>\$ 49,795</b>	<b>\$ 383.431</b>	<b>\$ 52,013</b>	<b>\$ 391.242</b>	<b>\$ 40,158</b>	<b>\$ 402.913</b>	<b>\$ 55,331</b>	<b>\$ 419.222</b>	<b>\$ 54,749</b>	<b>\$ 414.216</b>
Redistribution - Certain Authorizations	393	2.869	128	0.934	657	4.794	610	4.450	259,735	1.894
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	837	6.436
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										
<b>Total</b>	<b>\$ 59,357</b>	<b>\$ 500.186</b>	<b>\$ 61,331</b>	<b>\$ 468.073</b>	<b>\$ 48,864</b>	<b>\$ 499.558</b>	<b>\$ 62,134</b>	<b>\$ 475.108</b>	<b>\$ 320,629</b>	<b>\$ 467.546</b>
<b>Obligation Authority</b>										
Core Formula Obligation Limitation	57,473	345.402	58,765	339.011	60,096	341.848	61,314	353.344	20,491	116.754
August Redistribution	6,177	26.000	7,915	55.000	8,698	90.000	7,624	30.000		
Total Annual Obligation Authority	<b>\$ 57,473</b>	<b>\$ 371.402</b>	<b>\$ 66,680</b>	<b>\$ 394.011</b>	<b>\$ 68,794</b>	<b>\$ 431.848</b>	<b>\$ 68,938</b>	<b>\$ 383.344</b>	<b>\$ 20,491</b>	<b>\$ 116.754</b>

**Footnotes:**

FY26 Apportionment per Public Law 117-58 through September 30, 2026. The Obligation Authority through January 30, 2026 per Public Law 119-37 is \$116.8M.

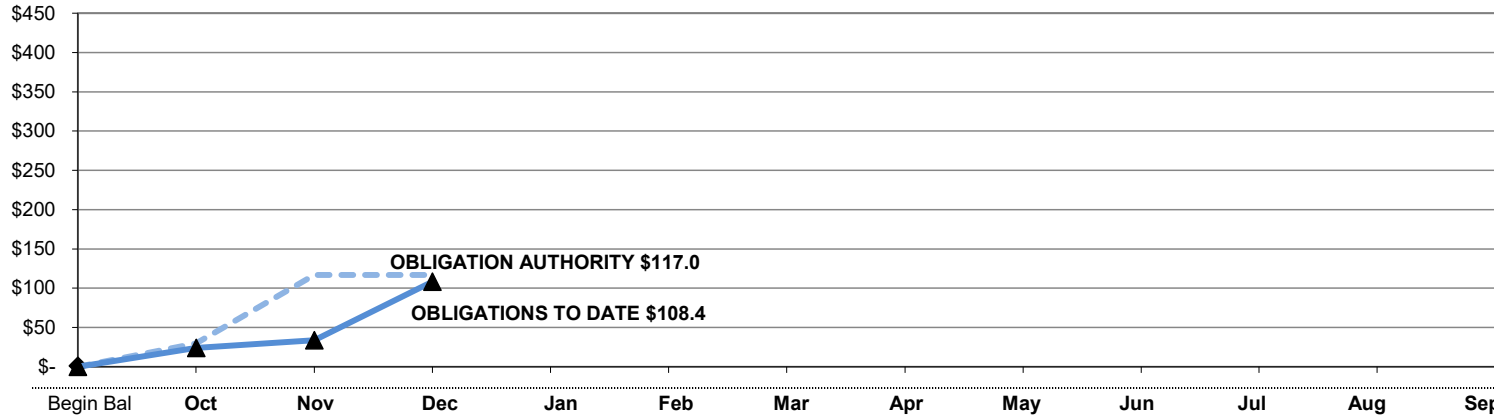
**STATUS OF FEDERAL HIGHWAY APPORTIONMENTS  
FEDERAL FY-2026  
DECEMBER 31, 2025**

APPORTIONMENT TYPE	APPORT	FAST Act & IIJA	TRANSFERS	TOTAL	OBLIGATIONS <sup>(A)</sup>	CURRENT	ADVANCED	UNPAID
	BALANCE 9/30/2025	FY-2026 APPORT <sup>(B)</sup>	ADJ & SPECIAL APPORT			APPORT	CONSTRUCTION COMMITTED	
National Hwy Perf Prog (NHPP)	-	220,536,775	-	220,536,775	32,782,065	187,754,710	230,283,890	40,673,950
Highway Bridge Program	-	-	-	-	-	-	-	7,952
STBG/STP - Bridge Off System	4,957,189	5,036,343	-	9,993,532	-	9,993,532	-	2,282,139
STBG/STP - Flexible - Any Area	-	38,723,988	-	38,723,988	30,168,452	8,555,536	58,437,686	27,402,169
STBG/STP - MAPA - Omaha	18,638,161	20,479,380	-	39,117,541	92,748	39,024,793	3,738,532	11,386,320
STBG/STP - LCLC - Lincoln	25,889,605	7,940,691	-	33,830,296	6,238,086	27,592,210	284,471	13,070,766
STBG/STP 5,001 - 200,000 Pop	2,551,049	-	-	2,551,049	-	2,551,049	-	1,155,204
STBG/STP - 5,000 & Less Pop	-	15,053,657	-	15,053,657	14,272,712	780,945	-	3,161,424
STBG 5K-49,999 Population	-	8,041,498	-	8,041,498	746,876	7,294,622	5,922,514	9,276,808
STBG 50K-200,000 Population	3,244,318	1,969,624	-	5,213,942	79,700	5,134,242	-	73,138
Congestion Mitigation & Air Qual	-	11,890,990	-	11,890,990	5,609,171	6,281,819	-	11,848,139
Carbon Reduction under 5,000 & Less	-	1,824,528	-	1,824,528	1,824,528	-	-	2,707,263
Carbon Reduction 5K-49,999 Pop	-	974,643	-	974,643	(48,798)	1,023,441	1,782,902	1,964,735
Carbon Reduction 50K-200,000 Pop	687,650	238,722	-	926,372	-	926,372	-	219,744
Carbon Reduction >200,000 Pop	5,333,181	3,444,560	-	8,777,741	117,647	8,660,094	-	2,748,862
Carbon Reduction Prog Flex	-	3,490,551	-	3,490,551	1,546,225	1,944,326	-	2,537,184
Protect Program IIJA	6,044,375	11,113,221	-	17,157,596	(324,110)	17,481,706	7,250,751	4,976,831
Protect Planning IIJA	863,594	226,800	-	1,090,394	-	1,090,394	-	-
Highway Safety Improvemt Prog	25,776,945	21,702,876	-	47,479,821	1,311,322	46,168,499	9,278,038	19,873,055
Rail-Hwy - Hazard Elimination	254,296	3,925,649	-	4,179,945	297,161	3,882,784	-	3,667,224
Rail-Hwy - Protection Devices	3,392,864	-	-	3,392,864	141,207	3,251,657	-	5,647,930
Highway Planning	2,761,199	5,803,258	-	8,564,457	-	8,564,457	-	8,075,398
Research	77,496	1,934,420	197,000	2,208,916	177,519	2,031,397	141,795	10,502,543
Metropolitan Planning	211,485	2,366,693	-	2,578,178	(89,794)	2,667,972	-	4,217,502
National Hwy Freight Program	-	10,633,386	-	10,633,386	10,633,386	-	8,232,209	1,622,001
TAP - Flex	12,864,936	4,570,382	-	17,435,318	3,150,319	14,284,999	-	7,363,065
TAP - >200,000 Population	8,150,446	3,494,741	-	11,645,187	72,621	11,572,566	-	1,074,216
TAP - 50K - 200,000 Population	683,647	242,199	-	925,846	-	925,846	-	75,438
TAP - 5,001 to 200,000 Population	287,060	-	-	287,060	-	287,060	-	555,204
TAP - 5K-49,999 Population	3,276,381	988,842	-	4,265,223	(119,498)	4,384,721	-	476,562
TAP - 5,000 and Less Population	-	1,851,109	-	1,851,109	79,652	1,771,457	-	3,792,042
Recreational Trails	2,607,208	1,217,387	-	3,824,595	(388,004)	4,212,599	-	1,940,897
Enhancement	-	-	-	0	-	-	-	300,207
Safe Routes to School Prog	-	-	-	0	-	-	-	101,810
Redistribution - Certain Auth.	-	1,894,489	-	1,894,489	-	1,894,489	-	1,068,630
Redistribution - TIFIA	2,673,047	-	-	2,673,047	-	2,673,047	-	2,645,315
Repurposed/Special Earmark	-	-	-	-	(3,627)	3,627	-	-
<b>Total Formula Funds</b>	<b>\$ 131,226,132</b>	<b>\$ 411,611,402</b>	<b>\$ 197,000</b>	<b>\$ 543,034,534</b>	<b>108,367,567</b>	<b>434,666,967</b>	<b>\$ 325,352,787</b>	<b>\$ 208,491,668</b>
Allocated/Discretionary Funds	1,403,545	-	\$ -	1,403,545	-	1,403,545	-	1,804,289
<b>Total Subject to Annual Obligation Limits</b>	<b>\$ 132,629,677</b>	<b>\$ 411,611,402</b>	<b>\$ 197,000</b>	<b>\$ 544,438,079</b>	<b>\$ 108,367,567</b>	<b>\$ 436,070,512</b>	<b>\$ 325,352,787</b>	<b>\$ 210,295,957</b>
Special Limit/Allocated Exempt	256,599	4,500,321	(256,599)	4,500,321	4,500,321	-	-	-
Appropriated Exempt	115,846,099	51,435,671	22,313,621	189,595,392	1,832,397	187,762,995	-	42,052,904
<b>GRAND TOTAL</b>	<b>\$ 248,732,375</b>	<b>\$ 467,547,394</b>	<b>\$ 22,254,022</b>	<b>\$ 738,533,791</b>	<b>\$ 114,700,285</b>	<b>\$ 623,833,506</b>	<b>\$ 325,352,787</b>	<b>\$ 252,348,861</b>

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

(B) FY26 Apportionment per Public Law 117-58 through September 30, 2026.

**STATUS OF FEDERAL HIGHWAY OBLIGATION AUTHORITY  
FEDERAL FY-2026  
(\$ IN MILLIONS)**



	Begin Bal	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<b>Obligation Authority</b>	<b>0.0</b>	<b>29.7</b>	<b>116.8</b>	<b>117.0</b>									
<b>OA Used</b>	<b>0.0</b>	<b>23.9</b>	<b>33.9</b>	<b>108.4</b>									

	<u>FEDERAL FY-2025</u> <u>OBLIGATION AUTHORITY</u>		<u>FEDERAL FY-2026</u> <u>OBLIGATION AUTHORITY</u>		
<u>FORMULA AND ALLOCATED FUNDS SUBJECT TO ANNUAL OBLIGATION LIMITATION</u>	As of September 30, 2025		As of December 31, 2025		
Formula Obligation Limitation	\$	353.3	\$	116.8	
August Redistribution		30.0		-	Period Expired
Transfers	\$	(1.5)	\$	0.2	25.0%
<b>Subtotal</b>	<b>\$</b>	<b>381.8</b>	<b>\$</b>	<b>117.0</b>	
Other Allocation Obligation Limitation		1.5		-	
<b>Annual Obligation Limitation</b>	<b>\$</b>	<b>383.3</b>	<b>\$</b>	<b>117.0</b>	
Formula Obligations to Date		(381.8)		(108.4)	Obligated
Allocated Obligations to Date		(1.5)		0.0	92.7%
<b>Subtotal</b>	<b>\$</b>	<b>(383.3)</b>	<b>\$</b>	<b>(108.4)</b>	
<b>Obligation Authority Balance</b>		<b>-</b>	<b>\$</b>	<b>8.6</b>	
<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		0.0		6.4	
HIP Nat SIG Freight Hwy Proj		0.0		21.2	
GS HIP BIP Grant 23		0.0		1.2	
TECH Innovat Deploy Stic IJA		0.0		0.0	
LTAP Training & Education IJA		0.2		0.0	
Operation & Maintenance Air Force FY25		0.2		0.0	
Previous Years Funding		99.4		117.0	
<b>Total Special Obligation Limitation</b>	<b>\$</b>	<b>149.3</b>	<b>\$</b>	<b>195.3</b>	
Obligations to Date		(55.1)		(6.3)	
<b>Obligation Authority Balance</b>	<b>\$</b>	<b>94.2</b>	<b>\$</b>	<b>189.0</b>	

FY26 Apportionment per Public Law 117-58 through September 30, 2026 is \$414.5M. The Obligation Authority through January 30, 2026 per Public Law 119-37 is \$116.8M.

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY SYSTEM**

**CURRENT MONTH - DECEMBER 2025**

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
<b>STATE</b>	PRELIMINARY ENGINEERING	3,019,075.90	5,746.42	0.00	52,547.79	92,779.32	3,170,149.43
	RIGHT OF WAY	1,082,093.51	0.00	0.00	54,125.44	0.00	1,136,218.95
	CONSTRUCTION	(33,484,826.71)	68,369,469.06	25,023.32	2,173,527.86	41,813.69	37,125,007.22
	CONSTRUCTION ENGINEERING	(584,429.07)	1,830,189.72	589.41	48,295.93	40,495.99	1,335,141.98
	PLANNING & RESEARCH	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>\$ (29,968,086.37)</b>	<b>\$ 70,205,405.20</b>	<b>\$ 25,612.73</b>	<b>\$ 2,328,497.02</b>	<b>\$ 175,089.00</b>	<b>\$ 42,766,517.58</b>
<b>LOCAL</b>	PRELIMINARY ENGINEERING	1,727.98	654,821.61	61,624.96	159,649.43	390.54	878,214.52
	RIGHT OF WAY	0.00	14,976.15	0.00	1,181.20	0.00	16,157.35
	CONSTRUCTION	290,970.75	2,818,317.58	185,432.01	972,329.99	8,166.27	4,275,216.60
	CONSTRUCTION ENGINEERING	5,471.90	138,578.49	(3,565.55)	50,019.66	44.11	190,548.61
	PLANNING & RESEARCH	0.00	55,124.34	0.00	13,781.08	0.00	68,905.42
	<b>TOTAL</b>	<b>\$ 298,170.63</b>	<b>\$ 3,681,818.17</b>	<b>\$ 243,491.42</b>	<b>\$ 1,196,961.36</b>	<b>\$ 8,600.92</b>	<b>\$ 5,429,042.50</b>
<b>NON-HWY</b>	PRELIMINARY ENGINEERING	1,686,502.23	7,835.13	10,602.79	4,176.18	0.00	1,709,116.33
	RIGHT OF WAY	157,696.03	0.00	0.00	0.00	0.00	157,696.03
	CONSTRUCTION	504,188.00	0.00	0.00	126,047.00	0.00	630,235.00
	CONSTRUCTION ENGINEERING	612,169.39	70.49	0.00	7.83	373.51	612,621.22
	TRAFFIC SAFETY & TRANS	6,680.83	818,606.86	0.00	0.00	48,976.15	874,263.84
	PLANNING & RESEARCH	(67,452.55)	722,641.33	0.00	16,091.15	30.08	671,310.01
	PUBLIC TRANSPORTATION ASSIST	508,234.25	1,525,843.55	0.00	40,113.89	138,142.90	2,212,334.59
	INFORMATION TECHNOLOGY	15,844.32	3,821.64	0.00	0.00	0.00	19,665.96
	BROADBAND	0.00	123,155.79	0.00	0.00	0.00	123,155.79
	<b>TOTAL</b>	<b>\$ 3,423,862.50</b>	<b>\$ 3,201,974.79</b>	<b>\$ 10,602.79</b>	<b>\$ 186,436.05</b>	<b>\$ 187,522.64</b>	<b>\$ 7,010,398.77</b>
<b>TOTAL - CURRENT MONTH</b>		<b>\$ (26,246,053.24)</b>	<b>\$ 77,089,198.16</b>	<b>\$ 279,706.94</b>	<b>\$ 3,711,894.43</b>	<b>\$ 371,212.56</b>	<b>\$ 55,205,958.85</b>

**FISCAL YEAR TO DATE - DECEMBER 2025**

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
<b>STATE</b>	PRELIMINARY ENGINEERING	26,335,182.13	20,770.59	0.00	259,773.32	393,501.09	27,009,227.13
	RIGHT OF WAY	7,635,266.76	0.00	0.00	252,296.48	0.00	7,887,563.24
	CONSTRUCTION	163,803,749.85	281,492,554.43	25,023.32	9,970,628.44	3,883,441.84	459,175,397.88
	CONSTRUCTION ENGINEERING	5,456,022.24	9,034,932.69	5,343.44	360,380.76	218,768.10	15,075,447.23
	PLANNING & RESEARCH	77,651.18	203,968.62	0.00	0.00	(684.69)	280,935.11
	<b>TOTAL</b>	<b>\$ 203,307,872.16</b>	<b>\$ 290,752,226.33</b>	<b>\$ 30,366.76</b>	<b>\$ 10,843,079.00</b>	<b>\$ 4,495,026.34</b>	<b>\$ 509,428,570.59</b>
<b>LOCAL</b>	PRELIMINARY ENGINEERING	67,795.83	4,584,802.92	209,460.53	1,167,586.00	19,660.86	6,049,306.14
	RIGHT OF WAY	4,683.61	106,104.60	305.43	49,303.61	0.02	160,397.27
	CONSTRUCTION	2,875,909.43	32,569,439.90	2,018,536.19	(610,882.48)	183,044.05	37,036,047.09
	CONSTRUCTION ENGINEERING	(589,859.45)	4,183,367.81	61,291.63	(1,133,883.50)	11,120.38	2,532,036.87
	PLANNING & RESEARCH	26,189.25	481,282.90	0.00	114,448.41	0.00	621,920.56
	<b>TOTAL</b>	<b>\$ 2,384,718.67</b>	<b>\$ 41,924,998.13</b>	<b>\$ 2,289,593.78</b>	<b>\$ (413,427.96)</b>	<b>\$ 213,825.31</b>	<b>\$ 46,399,707.93</b>
<b>NON-HWY</b>	PRELIMINARY ENGINEERING	12,539,898.01	145,830.86	24,846.36	62,334.01	0.00	12,772,909.24
	RIGHT OF WAY	1,461,075.65	0.00	0.00	0.00	0.00	1,461,075.65
	CONSTRUCTION	1,137,264.21	0.00	0.00	126,047.00	0.00	1,263,311.21
	CONSTRUCTION ENGINEERING	4,108,240.29	70.49	0.00	22.85	721.67	4,109,055.30
	TRAFFIC SAFETY & TRANS	345,804.23	5,126,898.58	0.00	0.00	48,976.15	5,521,678.96
	PLANNING & RESEARCH	1,512,816.39	5,154,991.96	0.00	92,648.41	368,087.13	7,128,543.89
	PUBLIC TRANSPORTATION ASSIST	3,382,793.42	12,094,848.06	24,585.60	144,500.98	800,409.19	16,447,137.25
	INFORMATION TECHNOLOGY	174,069.68	335,371.85	0.00	0.00	0.00	509,441.53
	BROADBAND	0.00	1,147,419.36	0.00	0.00	0.00	1,147,419.36
	<b>TOTAL</b>	<b>\$ 24,661,961.88</b>	<b>\$ 24,005,431.16</b>	<b>\$ 49,431.96</b>	<b>\$ 425,553.25</b>	<b>\$ 1,218,194.14</b>	<b>\$ 50,360,572.39</b>
<b>TOTAL - FISCAL YEAR TO DATE</b>		<b>\$ 230,354,552.71</b>	<b>\$ 356,682,655.62</b>	<b>\$ 2,369,392.50</b>	<b>\$ 10,855,204.29</b>	<b>\$ 5,927,045.79</b>	<b>\$ 606,188,850.91</b>

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT  
DECEMBER 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	2,651,374,335.32	1,599,260,678.05	1,052,113,657.27	(29,968,086.37)	203,307,872.16	278,306,074.55
	FEDERAL	2,229,653,967.78	2,074,742,540.82	154,911,426.96	70,205,405.20	290,752,226.33	473,704,216.88
	COUNTY	2,244,056.34	1,981,235.45	262,820.89	25,612.73	30,366.76	54,576.98
	CITY	146,410,729.85	119,050,597.55	27,360,132.30	2,328,497.02	10,843,079.00	15,163,493.14
	OTHER	180,735,838.32	14,508,055.73	166,227,782.59	175,089.00	4,495,026.34	8,116,229.93
	FEDERAL	219,744.00	0.00	219,744.00	0.00	0.00	0.00
<b>STATE HIGHWAY SYSTEM TOTALS</b>		<b>\$ 5,210,638,671.61</b>	<b>\$ 3,809,543,107.60</b>	<b>\$ 1,401,095,564.01</b>	<b>\$ 42,766,517.58</b>	<b>\$ 509,428,570.59</b>	<b>\$ 775,344,591.48</b>
LOCAL HIGHWAY SYSTEM							
	STATE	83,323,749.99	69,573,828.23	13,749,921.76	298,170.63	2,384,718.67	6,271,776.65
	FEDERAL	417,044,644.99	339,005,495.98	78,039,149.01	3,681,818.17	41,924,998.13	64,445,242.53
	COUNTY	24,928,155.68	19,430,858.36	5,497,297.32	243,491.42	2,289,593.78	3,901,412.25
	CITY	100,399,338.91	63,879,875.39	36,519,463.52	1,196,961.36	(413,427.96)	5,498,407.97
	OTHER	7,787,671.39	6,989,865.77	797,805.62	8,600.92	213,825.31	516,879.68
<b>LOCAL HIGHWAY SYSTEM TOTALS</b>		<b>\$ 633,483,560.96</b>	<b>\$ 498,879,923.73</b>	<b>\$ 134,603,637.23</b>	<b>\$ 5,429,042.50</b>	<b>\$ 46,399,707.93</b>	<b>\$ 80,633,719.08</b>
NON-HIGHWAY							
	STATE	583,528,514.92	515,991,578.26	67,536,936.66	3,423,862.50	24,661,961.88	83,358,714.91
	FEDERAL	374,766,702.93	208,442,961.78	166,323,741.15	3,201,974.79	24,005,431.16	52,675,039.72
	COUNTY	608,194.69	439,326.24	168,868.45	10,602.79	49,431.96	73,309.99
	CITY	12,225,271.39	3,553,427.85	8,671,843.54	186,436.05	425,553.25	760,630.73
	OTHER	24,276,133.76	15,812,736.26	8,463,397.50	187,522.64	1,218,194.14	1,953,264.69
<b>NON-HIGHWAY TOTALS</b>		<b>\$ 995,404,817.69</b>	<b>\$ 744,240,030.39</b>	<b>\$ 251,164,787.30</b>	<b>\$ 7,010,398.77</b>	<b>\$ 50,360,572.39</b>	<b>\$ 138,820,960.04</b>
<b>GRAND TOTALS</b>		<b>\$ 6,839,527,050.26</b>	<b>\$ 5,052,663,061.72</b>	<b>\$ 1,786,863,988.54</b>	<b>\$ 55,205,958.85</b>	<b>\$ 606,188,850.91</b>	<b>\$ 994,799,270.60</b>

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

<b>WORK PHASE</b>	<b>ACTIVE PROJECTS ALLOTMENT</b>	<b>LIFE TO DATE EXPENSES</b>	<b>ALLOTMENT BALANCE</b>	<b>CURRENT MONTH EXPENSE</b>	<b>FISCAL YEAR EXPENSE</b>	<b>CALENDAR YEAR EXPENSE</b>
PRELIMINARY ENGINEERING	741,346,904.36	468,650,729.12	272,696,175.24	5,880,636.07	46,978,861.87	89,766,731.75
RIGHT OF WAY	180,968,368.56	132,994,216.38	47,974,152.18	1,310,072.33	9,509,036.16	16,591,355.86
UTILITIES	59,769,166.56	39,313,289.29	20,455,877.27	1,311,000.55	5,940,661.97	8,148,200.54
CONSTRUCTION	5,160,724,736.25	3,964,209,376.18	1,196,515,360.07	40,719,458.27	491,534,094.21	775,413,998.03
CONSTRUCTION ENGINEERING	301,730,344.15	187,369,977.25	114,360,366.90	2,138,311.81	21,716,539.40	39,919,770.10
TRAFFIC SAFETY	58,003,955.64	28,254,524.19	29,749,431.45	874,263.84	5,521,678.96	10,171,853.03
PLANNING & RESEARCH	136,160,074.10	81,729,962.83	54,430,111.27	740,215.43	8,031,399.56	16,186,633.98
PUBLIC TRANSPORTATION	196,218,508.06	144,692,699.99	51,525,808.07	2,212,334.59	16,447,137.25	37,428,018.86
INFORMATION TECHNOLOGY	4,604,992.58	5,448,286.49	(843,293.91)	19,665.96	509,441.53	1,172,708.45
<b>GRAND TOTALS</b>	<b>\$ 6,839,527,050.26</b>	<b>\$ 5,052,663,061.72</b>	<b>\$ 1,786,863,988.54</b>	<b>\$ 55,205,958.85</b>	<b>\$ 606,188,850.91</b>	<b>\$ 994,799,270.60</b>

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

<b>FUND</b>	<b>ACTIVE PROJECTS ALLOTMENT</b>	<b>LIFE TO DATE EXPENSES</b>	<b>ALLOTMENT BALANCE</b>	<b>CURRENT MONTH EXPENSE</b>	<b>FISCAL YEAR EXPENSE</b>	<b>CALENDAR YEAR EXPENSE</b>
STATE FUNDS						
ROADS OPERATION FUND	1,846,537,104.90	1,301,420,292.83	545,116,812.07	9,534,025.77	114,641,534.85	227,025,178.87
ROADS OPERATION FUND AC	111,981,052.40	12,770,861.60	99,210,190.80	(55,191,437.11)	(4,389,423.87)	(42,300,898.68)
GRADE CROSSING FUND	1,860,557.10	1,300,086.33	560,470.77	63,120.69	129,907.01	143,886.64
GRADE SEPARATION-TMT	12,253,499.37	11,454,537.32	798,962.05	20,464.26	610,436.43	889,089.11
RECREATION ROAD FUND	25,452,901.80	23,843,777.26	1,609,124.54	11,581.78	115,523.82	2,856,148.74
ST HWY CAPITAL IMPR	958,218,864.93	570,890,625.18	387,328,239.75	11,551,206.23	78,923,465.07	123,543,410.99
ST HWY CAPITAL IMPR AC	49,825,053.00	3,868,960.66	45,956,092.34	1,094,149.21	(5,215,149.08)	3,868,960.66
STATE AID BRIDGE	2,102,626.80	1,883,060.01	219,566.79	88.83	82,170.44	239,653.13
TRANS INFRA BANK	309,994,939.93	257,393,883.35	52,601,056.58	6,670,747.10	45,456,088.04	51,671,136.65
<b>TOTAL STATE FUNDS</b>	<b>\$ 3,318,226,600.23</b>	<b>\$ 2,184,826,084.54</b>	<b>\$ 1,133,400,515.69</b>	<b>\$ (26,246,053.24)</b>	<b>\$ 230,354,552.71</b>	<b>\$ 367,936,566.11</b>
FEDERAL FUNDS	3,021,685,059.70	2,622,190,998.58	399,494,061.12	77,089,198.16	356,682,655.62	590,824,499.13
COUNTY FUNDS	27,780,406.71	21,851,420.05	5,928,986.66	279,706.94	2,369,392.50	4,029,299.22
CITY FUNDS	259,035,340.15	186,483,900.79	72,551,439.36	3,711,894.43	10,855,204.29	21,422,531.84
OTHER FUNDS	212,799,643.47	37,310,657.76	175,488,985.71	371,212.56	5,927,045.79	10,586,374.30
<b>GRAND TOTALS</b>	<b>\$ 6,839,527,050.26</b>	<b>\$ 5,052,663,061.72</b>	<b>\$ 1,786,863,988.54</b>	<b>\$ 55,205,958.85</b>	<b>\$ 606,188,850.91</b>	<b>\$ 994,799,270.60</b>

\*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. 30

**Build Nebraska Act  
Financial Status  
December 31, 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 surfact 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							
	Current Month	Fiscal Year To Date	Active Projects			Active Projects	Planned Future
			Prior Fiscal Years	Completed Projects	Life To Date	Unexpended Balance	Expenditures
<b>Revenue</b>	\$ 9,985,730.36	\$ 58,954,161.30			\$ 982,520,351.17		
<b>Expenditures</b>							
Expressway and High Priority Corridors	75,671.81	18,958,963.89	429,961,907.85	125,335,694.95	574,256,566.69	244,889,937.87	474,098,884.44
Other Highways	8,480,390.88	31,202,642.90	53,396,705.48	183,888,457.06	268,487,805.44	124,541,425.99	168,815,872.91
Total	\$ 8,556,062.69	\$ 50,161,606.79	\$ 483,358,613.33	\$ 309,224,152.01	\$ 842,744,372.13	\$ 369,431,363.86	\$ 642,914,757.35
<b>Funds Available to be Expended on Active Project and Planned Future Projects</b>					\$ 139,775,979.04		

**Transportation Innovation Act  
Financial Status  
December 31, 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. Reported Revenue includes \$8M transfer in, per LB1030 (2024), and \$2M transfer out, per LB264 (2025).

**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		
<b>Revenue plus \$50 million from Cash Reserve Fund</b>	<b>\$ 688,938.72</b>	<b>\$ 13,792,137.72</b>			<b>\$ 295,460,935.64</b>		
<b>Expenditures</b>							
Accelerated State Highway Capital Improvement Program	6,420,747.10	42,697,067.24	190,769,076.55	4,392,979.08	237,859,122.87	42,236,706.26	213,990,471.27
County Bridge Match Program	250,000.00	2,136,346.87	19,541,392.69	3,607,407.44	25,285,147.00	9,439,350.32	5,664,826.00
Economic Opportunity Program		622,673.93	1,627,326.07	5,682,208.74	7,932,208.74	925,000.00	2,583,000.00
Total Expenditures	<b>\$ 6,670,747.10</b>	<b>\$ 45,456,088.04</b>	<b>\$ 211,937,795.31</b>	<b>\$ 13,682,595.26</b>	<b>\$ 271,076,478.61</b>	<b>\$ 52,601,056.58</b>	<b>\$ 222,238,297.27</b>
<b>Funds Available to be Expended on Active Project and Planned Future Projects</b>					<b>\$ 24,384,457.03</b>		

## FEDERAL FUND PURCHASE PROGRAM FINANCIAL STATUS

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

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

## Soft Match Balance By County

As of December 31, 2025

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

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

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

## Infrastructure Assets Supplementary Information

As allowed by GASB Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis for State and Local Governments, the State has adopted an alternative process for recording depreciation expense on selected infrastructure assets. Under this alternative method, referred to as the modified approach, the State expenses certain maintenance and preservation costs and does not report depreciation expense. Assets accounted for under the modified approach include approximately 10,000 miles of highway the State is responsible to maintain.

In order to utilize the modified approach, the State is required to:

- ✓ Maintain an asset management system that includes an up-to-date inventory of eligible infrastructure assets.
- ✓ Perform condition assessments of eligible assets and summarize the results using a measurement scale
- ✓ Estimate each year the annual amount to maintain and preserve the assets at the condition level established and disclosed by the State
- ✓ Document that the assets are being preserved approximately at, or above, the established condition level.

### Measurement Scale

The Nebraska Department of Transportation uses the Nebraska Serviceability Index (NSI) to measure and monitor pavement conditions. The NSI is a numerical pavement rating scale used to monitor the condition on a scale ranging from 0 to 100 with 0 being the worst and 100 being the best. NSI represents the condition of the pavement at the time of measurement and is based on pavement’s surface distresses. Surface distresses include cracking, patching, roughness, rutting, and faulting.

### Established Condition Level

It is the policy of the Nebraska Department of Transportation to maintain at least an overall system rating of 72 or above.

### Assessed Condition

The State assesses conditions on a calendar year basis. The following table reports the percentage of pavements meeting ratings of “Very Good”, “Good”, “Fair”, and “Poor”. This condition index is used to classify roads in very good (90-100), good (70-89), fair (50-69), and poor (0-49).

<u>Calendar Year</u>	<u>2026</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Very Good		32%	31%	28%	30%	27%
Good	information	65%	65%	68%	62%	63%
Fair	not available	3%	3%	4%	7%	9%
Poor	yet	0%	1%	0%	1%	1%
Overall System Rating		84.2	84.8	84.4	83.9	83.3

### Budgeted and Estimated Costs to Maintain

The following table presents the State’s estimate of spending necessary to preserve and maintain the roads at, or above, the established condition level cited above, and the actual amount spent during the past fiscal years (in millions). The actual cost of system preservation maybe greater than estimated as a result of maintaining the system at a NSI level higher than the base level established for GASB-34 purposes (72 base versus 85 actual).

<u>Fiscal Year</u>	<u>FY2026</u>	<u>FY2025</u>	<u>FY2024</u>	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>
Estimated	\$418	\$404	\$405	\$365	\$382	\$340
Actual		\$627	\$588	\$580	\$450	\$414
Difference		\$223	\$183	\$215	\$68	\$74

NOTE: The estimated cost will fluctuate from year to year based on a variety of factors. A small change in the statewide NSI over a 10,000 mile system will impact the estimated cost of maintaining that system. Strategy cost estimates are based on previous year’s costs and also fluctuate from year to year based on current material and labor costs. In addition, state maintenance needs and expenditures will vary from year to year. All these factors contribute to the differences in estimated costs from year to year. Lastly, capital improvement projects are not included in the cost to maintain estimate.

**FY-2025 Assets Additions**

	<b>Infrastructures</b>		<b>Land</b>		<b>Buildings</b>	
Beginning Balance 7-1-2024	8,085,578,738		599,926,094		123,844,382	
Beginning Balance Adjustment	590,801		(991,789)		17,162,370	
Changes	276,806,866	A	10,200,311	B	9,948,526	C
Ending Balance 6-30-2025	8,362,976,405		609,134,616		150,955,278	

A. **Infrastructure** additions include:

North Bend – Fremont  
 Scribner – West Point  
 US-385 South of Bridgeport

B. Major **land** additions include:

Norfolk – Wisner  
 Hastings Southeast

C. Major **building** additions include:

Valentine Maintenance Facility

**FY-2025 Work in Progress**

	<b>Infrastructures</b>	<b>Buildings</b>
Beginning Balance 7-1-2024	324,206,732	8,146,909
Beginning Balance Adjustment	3,384,368	
Changes	(120,528,026)	(639,702)
Ending Balance 6-30-2025	207,063,074	7,507,207