

# CHAPTER 8:

## Expenditure and Budget Summary

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The following information summarizes Department expenditures for fiscal year 2024 and outlines budget projections for fiscal year 2025. The figures in the expenditure summaries were derived from the state accounting system. The budget projections were prepared by the Department.

**Chart A** shows actual FY24 expenditures for each federal grant, including the state match.

**Chart B** lists actual FY24 expenditures of programs funded by state general funds and/or cash funds. This chart lists expenditures by activity. Activity in this case is not considered a program activity but is a category of expenditure. Activities listed in this chart are personal services, operating expenses, travel, capital outlay, contracting and distribution of aid.

**Chart C** lists actual FY24 expenditures for the agency by funding source divided into aid and operational costs. The Aid category is solely Aid expenditures. All other expenditures were populated in the Operations category.

**Chart D** outlines the proposed FY25 budget for each federal grant. Chart C also lists proposed match for each program for which a non-federal match is required. Additionally, match for the 319H grant is provided by in-kind services in the Groundwater Management Area program.

**Chart E** outlines proposed FY25 budgets for programs funded by state funds. This chart lists proposed expenditures by activity. As in Chart B, activity is not a program activity, but a category of expenditure. Activities listed are personnel services, operations, travel, capital outlay, contracting and distribution of aid.

Agency program activities are described in Chapter 2 and Chapters 4 through 7 of this report.

**Chart A -- Actual Expenditure for Each Federal Grant for FY24**

<b>Grant / Program Title</b>	<b>Grant \$</b>	<b>Match \$</b>	<b>Total \$</b>
Drinking Water State Revolving Fund	33,992,414	314,939.14	34,307,353
Clean Water State Revolving Fund	14,238,488	1,226,594.69	15,465,083
Performance Partnership	6,808,673	1,431,429.11	8,240,102
LIHEAP - Energy Assistance Program DHHS	3,607,711		3,607,711
Weatherization	3,172,954		3,172,954
319 H Non-Point Source	2,454,336		2,454,336
ARPA State Fair grounds	2,372,128		2,372,128
Dollar & Energy Savings Loan (DESL)	1,872,455		1,872,455
Leaking Underground Storage Tanks	1,038,227	152,253	1,190,480
WIIN-Martinsburg	790,946		790,946
Section 128 (a) State Response	757,677		757,677
State Energy Program (SEP)	642,596	34,815	677,412
Clean Diesel	598,470		598,470
PM 2.5 Ambient Air Monitoring	505,499		505,499
ARPA Reverse Osmosis Private	482,397		482,397
Sewer Overflow Stormwater Award	441,000		441,000
CPRG (One Red)	407,891		407,891
Section 106 Monitoring	263,861		263,861
Superfund Pre-remedial	145,717		145,717
Superfund Core	141,431	20,839	162,270
Superfund Management Assistance	141,431		141,431
604 B Water Quality Management	129,102		129,102
Department of Defense	92,590		92,590
Lead in Schools/Daycares	55,105		55,105
USDA Remediation	30,945		30,945
Electric Grid Award	25,543	2,229	27,773
Public Water Supply	15,529		15,529
Solid Waste Infrastructure Recycling	13,597		13,597
Home Energy Efficiency Rebate Grants	11,115		11,115
Superfund UNL Mead	10,232		10,232
Coal Combustion Residuals	9,134		9,134
State Heating Oil and Propane	4,959	5,168	10,126
FDA Retail Flex Fund Model			-
<b>Totals</b>	<b>\$ 75,274,151</b>	<b>\$ 3,188,267</b>	<b>\$ 78,462,418</b>
Non-grant federal expenditures*	\$ 4,239,790		
*Indirect Cost Pool, EQC			
Performance Partnership is made up of Water 106/NPDES, Air 105, Groundwater, RCRA 3011, a part of nonpoint source program, Underground Injection Control, and Mineral Exploration			
A portion of the match for the State Revolving Fund Programs is provided by Revenue Bonds issued by NIFA			
An indirect rate of 32.80% was negotiated with EPA for FY24 and charged against direct payroll cost to cover agency administrative expenses			

**Chart B - Actual Expenditure of State Funds for State Programs for FY24 Including Aid**

Program	Subprogram	Fund Type	Personal Services	Operating Expenses	Consulting /Contracting	Travel	Capital Outlay	Distribution of Aid	Total
NDEE Operations/Administration	001	G	779,445	298,210	24,328	-	55,000	20,590	1,177,574
Integrated Solid Waste Management	004	C	1,298,245	338,557	58,966	6,434	-	-	1,702,202
Clean Water Small Town Grants	006	C	-	-	-	-	-	278,163	278,163
Ag - Livestock	011/016	G/C	1,456,342	333,054	41,342	11,513	-	-	1,842,251
Air Construction Permits	020	C	24,677	5,409	-	-	-	-	30,086
Superfund State Cost Share	023	G/C	23,986	5,394	548,499	-	-	-	577,879
Litter Reduction	024	C	161,131	54,461	5,532	-	-	2,075,317	2,296,441
Underground Injection Control	026	C	-	75	-	-	-	-	75
Private Onsite Wastewater Cert & Registration	030	G/C	217,401	44,915	490	2,333	-	-	265,139
Emission Inventory - Title V	033	C	1,698,304	411,687	65,441	5,018	-	-	2,180,449
Chemigation	034	C	24,758	10,834	70,541	-	-	33,532	139,665
Remedial Action Plan Monitoring Act	036	C	83,757	25,170	-	-	-	-	108,927
Private Onsite Wastewater Permit & Approval	037	C	18,385	12,063	-	-	-	-	30,447
Operator Certification	040	C	50,401	12,764	14,002	1,431	-	-	78,598
Petroleum Release Remedial Action Act	051	C	1,070,773	358,011	5,875,611	5,170	395,290	3,063,477	10,768,331
Emergency Response	057	C	106,398	29,724	608	5,007	-	-	141,738
Engineering Reviews	061	G	438,491	112,184	9,682	2,202	-	-	562,560
Volkswagen	065	C	1,510	4,777	-	-	-	386,616	392,902
Waste Reduction & Recycling	091	C	262,105	61,990	16,338	-	-	4,646,313	4,986,746
Revitalize Rural Nebraska	096	G	13,292	2,739	-	-	-	239,649	255,680
Nitrate Water Quality Study	097	G	192,309	71,517	169,127	-	-	-	432,953
Environmental Safety	209/210	G/C	658,838	149,090	7,289	7,386	-	-	822,603
Public Water Supply	256	C	2,293	8,510	-	920	-	-	11,724
Engineering Plan Review	285	G/C	396,913	84,255	-	482	-	-	481,650
Well Drillers	287	C	387,805	113,993	214	9,542	-	-	511,555
Clean Water Act 404 Program	404	G	198,932	140,620	-	876	-	-	340,427
Energy Loan Program	814	C	-	-	-	-	-	131,932	131,932
Energy Admin/Special Projects	816/841	G/C	58,857	19,122	-	95	-	42,026	120,099
<b>Totals</b>			<b>9,625,347</b>	<b>2,709,124</b>	<b>6,908,012</b>	<b>58,409</b>	<b>450,290</b>	<b>10,917,615</b>	<b>30,668,796</b>
<b>Total State Matching Funds (From Chart A)</b>									<b>3,188,267</b>
<b>Agency Total</b>									<b>33,857,063</b>
<p>FUND TYPE LEGEND                      G - Program Expends General Funds                      C - Program Expends Cash Funds                      G/C - Program Expends Both General and Cash Funds</p> <p style="text-align: right;">An indirect rate of 32.80% was negotiated with EPA for FY24 and charged against direct payroll cost to cover agency administrative expenses</p>									

<b>Chart C - Actual Expenditures by Aid and Operations Categories</b>					
<b>Program/ Category</b>		<b>General Funds</b>	<b>Cash Funds</b>	<b>Federal Funds</b>	<b>Total</b>
Program 106 - Energy	Aid	42,026	131,932	8,073,309	8,247,268
	Operations	-	120,285	1,264,024	1,384,309
Program 513 - Administration	Aid	20,590	-	-	20,590
	Operations	1,156,983	-	4,239,790	5,396,773
Program 586 - Water	Aid	-	3,720,977	3,855,322	7,576,299
	Operations	4,471,917	10,768,903	8,607,265	23,848,085
Program 587 - Waste	Aid	-	6,961,278	79,474	7,040,752
	Operations	419,050	2,908,335	1,993,502	5,320,887
Program 588 - Air	Aid	32,913	386,616	1,348,784	1,768,312
	Operations	219,372	2,216,822	1,215,134	3,651,329
Program 523 - Clean Water Loans	Aid	-	278,163	16,535,584	16,813,747
	Operations	-	900	-	900
Program 528 - Drinking Water Loans	Aid	-	-	32,301,754	32,301,754
	Operations	-	-	-	-
<b>Totals</b>		<b>6,362,852</b>	<b>27,494,211</b>	<b>79,513,941</b>	<b>113,371,004</b>
<b>Agency Total</b>					113,371,004
<b>All Programs</b>	Aid	95,529	11,478,966	62,194,227	73,768,722
	Operations	6,267,323	16,015,245	17,319,715	39,602,282

**Chart D - Proposed Budget for Each Federal Grant Program for State FY25**

<b>Grant / Program Title</b>	<b>Grant \$</b>	<b>Match \$</b>	<b>Total \$</b>
Drinking Water State Revolving Fund	56,002,459	1,500,000	57,502,459
Clean Water State Revolving Fund	29,003,009	1,991,421	30,994,430
State Energy Program (SEP)	18,805,095	1,031,761	19,836,856
CPRG - One Red	12,342,300		12,342,300
Performance Partnership	8,674,720	1,806,837	10,481,557
Reverse Osmosis	3,978,767		3,978,767
LIHEAP - Energy Assistance Program DHHS	3,019,472		3,019,472
319 H Non-Point Source	2,571,793		2,571,793
Weatherization	2,533,396		2,533,396
Electric Grid BIL Award	2,172,203	325,876	2,498,079
Home Energy Efficiency Rebates Award	1,145,342		1,145,342
Home Electric Appliance Rebate Award	1,138,678		1,138,678
Solid Waste Infrastructure Award	770,633		770,633
Superfund Core	580,748	73,084	653,832
Coal Combustion Residuals Award	631,189		631,189
Leaking Underground Storage Tanks	544,102	61,720	605,822
Energy Efficiency and Conservation Block Grant	595,339		595,339
PM 2.5 Ambient Air Monitoring	448,666		448,666
Clean Diesel	269,318		269,318
Lead in Schools/Daycares	255,000		255,000
Section 106 Monitoring	236,222		236,222
Section 128 (a) State Response	216,236		216,236
USDA Remediation Action Plan	122,191	81,461	203,652
Department of Defense	110,969		110,969
Superfund Management Assistance	103,249		103,249
Superfund Pre-remedial	70,373		70,373
604 B Water Quality Management	59,926		59,926
Sewer Overflow/Stormwater	52,583		52,583
WIIN-Martinsburg	50,000		50,000
Superfund UNL Mead	7,537		7,537
State Heating Oil and Propane	6,531	12,129	18,660
<b>Totals</b>	<b>\$ 146,518,046</b>	<b>\$ 6,884,289</b>	<b>\$ 153,402,335</b>
Non-grant federal expenditures*	5,641,201		
*Indirect Cost Pool, EQC			
<p>Performance Partnership is made up of Water 106/NPDES, Air 105, Groundwater, RCRA 3011, a part of nonpoint Underground Injection Control, Public Water, and Mineral Exploration A portion of the match for the State Revolving Fund Programs is provided by Revenue Bonds issued by NIFA</p>			
<p>An indirect rate of 40.25% was negotiated with EPA for FY25 and will be charged against direct payroll cost to cover agency administrative expenses</p>			

**Chart E - Proposed Budget of State Funds for State Programs for FY25 Including Aid**

Program	Subprogram	Fund Type	Personal Services	Operating Expenses	Travel	Capital Outlay	Consulting /Contracting	Distribution of Aid	Total
Integrated Solid Waste Management	004	C	995,094	119,500	16,000	-	3,249,850	-	4,380,444
NDEE Operations/Administration	001	G	343,836	293,845	9,984	-	933,483	-	1,581,148
Clean Water SRF	007	C	88,234	1,764	587	-	100,000	760,000	950,585
Ag - Livestock	016	G/C	1,129,703	361,063	15,000	-	539,500	-	2,045,266
Air Construction Permits	020	C	76,092	24,435	-	-	-	-	100,527
Superfund State Cost Share	023	C	65,775	16,799	-	-	550,000	300,000	932,574
Litter Reduction	024	C	137,797	73,436	500	-	1,500	2,701,859	2,915,092
Private Onsite Wastewater Cert & Registration	030	C	227,090	109,550	3,000	-	1,000	-	340,640
Emission Inventory - Title V	033	C	1,862,514	4,510,949	11,000	-	20,000	-	6,404,463
Chemigation	034	C	27,292	12,099	-	-	30,000	-	69,391
Private Onsite Wastewater Permit & Approval	037	C	13,801	72,589	-	-	500	-	86,890
Operator Certification	040	C	48,688	14,661	2,500	-	13,000	-	78,849
Petroleum Release Remedial Action Act	051	C	2,493,623	582,902	6,000	-	10,560,634	6,950,601	20,593,760
Emergency Response	057	C	67,349	34,199	1,500	-	1,500	-	104,548
Engineering Reviews	061	G	415,497	200,000	-	-	-	-	615,497
Volkswagen	065	C	48,111	12,287	467	-	-	3,735,000	3,795,865
Drinking Water SRF	087	C	384,763	12,000	7,500	-	-	-	404,263
Waste Reduction & Recycling	091	C	178,843	129,674	500	-	899,642	3,300,000	4,508,659
Nebraska Environmental Response	093	C	-	300,000	-	-	-	-	300,000
Revitalize Rural Nebraska	096	C	81,678	20,181	-	-	-	898,141	1,000,000
Water Quality Study	097	G	-	12,000	-	-	-	-	12,000
Lead Service Lines	103	C	-	-	-	-	-	10,000,000	10,000,000
Environmental Safety	209/210	G/C	498,353	91,969	15,000	-	5,000	-	610,322
Engineering Plan Review	285	C	316,805	3,000	500	-	-	-	320,305
Well Drillers	287	C	867,451	35,067	20,500	-	5,500	-	928,518
Energy Admin/Special Projects	816	C	325,323	-	-	-	-	224,541	549,864
<b>Totals</b>			<b>\$ 10,693,712</b>	<b>\$ 7,043,969</b>	<b>\$ 110,538</b>	<b>\$ -</b>	<b>\$ 16,911,109</b>	<b>\$ 28,870,142</b>	<b>\$ 63,629,470</b>
<b>Total State Matching Funds (From Chart A)</b>									<b>6,884,289</b>
<b>Agency Total</b>									<b>70,513,759</b>

FUND TYPE LEGEND

G - Program Expends General Funds

C - Program Expends Cash Funds

G/C - Program Expends Both General and Cash Funds

An indirect rate of 40.25% was negotiated with EPA for FY25 and will be charged against direct payroll cost to cover agency administrative expenses