

**Air Quality Permit Program
Emission Fee Appropriations Report**

**Presented to:
The Appropriations Committee of the Legislature**

**by the
Department of Water, Energy, and Environment**



December 22, 2025

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On July 1, 2025, Nebraska Department of Environment and Energy merged with Nebraska Department of Natural Resources to form the Department of Water, Energy and Environment.

Introduction

The Department of Water, Energy, and Environment (DWEE) submits this report to the members of the Appropriations Committee of the Nebraska Legislature, pursuant to Neb. Rev. Stat. §81-1505.04, as amended. This report details all direct and indirect program costs incurred during the State Fiscal Year 2025 (SFY 2025) in carrying out the air quality permit program. The permit program is the result of the Federal Clean Air Act Amendments of 1990 (CAAA) and the passage of LB1257 (1992) by the Nebraska Legislature. The department is required to establish and implement a comprehensive operating permit program for major sources of certain air pollutants. The federal program is referred to as the Title V program. The State of Nebraska's "Title V program" is often referred to as the Class I program.

Pursuant to the provisions of §81-1505.04, the department is required to collect an annual fee on emissions from major sources of air pollution in an amount sufficient to cover the costs of the implementation of the permit program. The statute provides flexibility to develop and adjust the fee according to federal regulation or "as required to pay all reasonable direct and indirect costs of developing and administering the air quality permit program." The State's Payroll and Financial Center system is utilized to document time and resources spent on the program. The purpose of this report is to document the revenue generated from emission fees and identify costs associated with the program. In addition, as required by statute, this report identifies the costs incurred by the department to administer the program for each major source and each primary activity not specific to a major source. This report verifies that revenue generated from emission fees was used by DWEE solely to offset appropriate and reasonable costs associated with the air quality permit program.

Definitions

For the purposes of this report, the following definitions have been used:

Chargeable emissions: The total tonnage of regulated pollutants emitted from a major source up to and including any applicable caps. A cap of 4,000 tons per regulated pollutant applies to all major sources. A cap of 400 tons per pollutant applies to mid-size electrical generation facilities that are not under jurisdiction of a local air program and that have a nameplate capacity of between 70 and 115 megawatts.

Class I – Major Source: An air emissions source permitted to emit annually 100 tons or more of particulate matter with an aerodynamic diameter less than 10 microns (PM10), carbon monoxide (CO), nitrogen oxides (NOx), sulfur oxides (SOx), or volatile organic compounds (VOC); 10 tons or more of any single hazardous air pollutants (HAP); 25 tons of any combination of HAPs. Until the U.S. Supreme Court partially overturned the greenhouse gas (GHG) permitting rule June 2014, a source with emissions of 100 tons or more of greenhouse gases on a mass basis and 100,000 tons of carbon dioxide equivalents were also considered major sources. The court ruled that EPA may not treat GHGs as an air pollutant for purposes of determining whether a source is subject to federal permitting rules. Such sources with emissions above the thresholds are required to obtain a Class I operating permit. Some other source categories are required to obtain a Class I operating permit because of other federal requirements.

Class II – Synthetic Minor Source: A source with the potential to emit as a major source, but through enforceable limits has lowered its potential to emit to below the major source thresholds. A synthetic minor source must either obtain a Class II permit or qualify for the Low Emitter Program (see Low Emitter Source below). Synthetic minor sources are not assessed emission fees.

Direct costs: Direct program costs are those costs incurred through the direct implementation of the Title V program. Examples include costs of permit writing and review labor, staff development, training, inspector salaries and travel expenses, air monitoring equipment purchases, regulation development, small business assistance, and computer modeling software purchases.

Indirect costs: Indirect costs are the programs share of costs incurred by the department that benefit the entire agency. Examples include costs of certain administrative labor such as the director, the deputy directors, and general data management.

Low Emitter Source: A source that has a potential to emit to be a major source but has demonstrated through records and emission inventories for at least 5 years a history of actual emissions not exceeding 50% of major source thresholds for regulated pollutants and that is not otherwise required to obtain a permit.

Non-Source-Specific Costs: Those costs not specifically attributable to a single source. Examples include resources required for review of federal regulations, resources required for participation in national organizations, small business assistance, labor for drafting a general air permit, and ambient air monitoring in areas of multiple sources.

Primary Activity: A main functional area of the air program. Examples of primary activities include permitting, small business assistance, emission inventory, state regulation and program development, compliance assurance, federal policy and rulemaking, and acid rain.

Source-Specific Costs: Those costs specifically attributable to a single source. Examples include labor for drafting an operating permit for a single source, labor for inspecting a single source, and cost of publishing a public notice for a permit.

Direct and Indirect Costs – SFY2025

A. Fees Collected

Major source emissions were first subject to fees for calendar year 1994 emissions. Table 1 details the fee rates since state fiscal year 2006 and the total fees that were collected:

Table 1. Fees Collected

State Fiscal Year	Emission Reporting Calendar Year	Chargeable Emissions¹ (tons per year)	Fee Rate (\$ per ton)	Total Fees Collected²
2006	2004	42,942	\$ 38	\$ 1,634,451
2007	2005	41,908	\$ 51	\$ 2,136,050
2008	2006	42,489	\$ 57	\$ 2,410,594
2009	2007	40,812	\$ 57	\$ 2,326,284
2010	2008	39,982	\$ 62	\$ 2,478,420
2011	2009	38,093	\$ 70	\$ 2,666,552
2012	2010	38,890	\$ 66	\$ 2,566,717
2013	2011	41,260	\$ 64	\$ 2,640,609
2014	2012	40,728	\$ 65	\$ 2,588,903
2015	2013	40,192	\$ 67	\$ 2,738,257
2016	2014	40,606	\$ 70	\$ 2,832,625
2017	2015	38,965	\$ 71	\$ 2,719,339
2018	2016	38,036	\$ 78	\$ 2,959,554
2019	2017	39,237	\$ 78	\$ 3,115,348
2020	2018	41,748	\$ 70	\$ 2,941,109
2021	2019	39,840	\$ 65	\$ 2,617,991
2022	2020	37,521	\$ 50	\$ 2,157,554
2023	2021	38,726	\$ 50	\$ 1,752,308
2024	2022	38,508	\$ 51	\$ 1,963,908
2025	2023	37,589	\$ 56	\$ 2,104,984
2026	2024	35,191	\$47	\$1,714,723

B. General Discussion of Program Costs

The department's SFY2025 budget for the Title V program was \$6,404,463 for the Title V program. The department expended \$1,966,730, or approximately 31% of the budget. Table 2 provides a summary of SFY2025 Title V program costs.

¹ When inventories are not submitted by March 31st, the DWEE does not have an accurate account of the chargeable emissions for the previous calendar year. DWEE assumes the emissions remained level from the previous year.

² Total fees collected reflect late payment fees and updates to the emissions inventory that may have occurred after the initial submittal was filed.

Table 2. Title V Program Costs for SFY2025 (July 1, 2024 - June 30, 2025)

Category	Title V Program Costs
Personnel	\$ 1,139,378
Benefits	\$ 333,509
Equipment & Supplies	\$ 3,465
Outside Services (Legal, Medical Assessment, Auditing, Training, Other)	\$ 65,548
Other	\$ 33,445
Travel	\$ 6,588
Total Direct Costs	\$1,594,765
Total Indirect Costs	\$ 371,965
Total Costs:	\$1,966,730

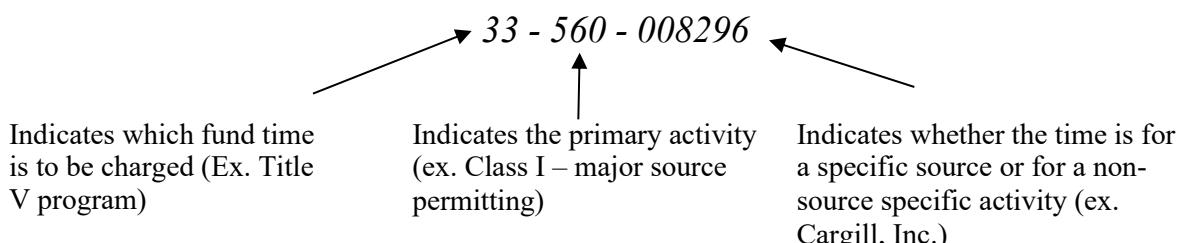
Primary Activity Costs

A. Payroll and Financial Center System

The department is required to establish a system that provides reporting of resources expended on the primary components of the air quality program, as well as resources expended for each major source. Use of a tracking system commenced in July 1996.

Under the Payroll and Financial Center system, program activities are either charged to the Title V (Class I) program, the “state” program, the federal 103 program, or to the construction permit application fee program. The emission fees paid by major sources fund the Title V program. The “state” program refers to the 105 grant program, which is funded by federal funds and state general funds. The federal 103 program is funded wholly by federal funds and is utilized only for maintaining the PM_{2.5} ambient monitoring network. The construction permit application fee program was enacted by the legislature during the 2004 session (LB449) and began January 1, 2005. When applying for an air quality construction permit, the owner or operator of the facility must submit an application fee. The fees collected under the construction permit program are used toward paying some of the costs of processing the application. There are currently no fees charged to sources for air quality operating permits.

All time spent by staff on the Title V program is recorded as program activity on timesheets in the Payroll and Financial Center system. The Title V program includes activities associated with major sources and synthetic-minor sources. Permit, planning, and compliance program staff document time by primary activity and by specific source or non-source specific activities. An example of how the Title V program activity is tracked follows:



B. Costs by Primary Activity

Table 3 details the Title V air program costs for SFY2025 by primary activity.

Table 3. Costs by Primary Activity SFY2025 (July 1, 2024 - June 30, 2025)

Primary Activity	Agency Program Costs
Administration/Management	\$ 217,255
General Office	\$ 97,527
Outside Meeting	\$ 989
Compliance & Enforcement	\$ 523,763
Environmental Data Collection (Ambient Air Monitoring)	\$ 27,806
Rules & Regulations / Legislation / Planning	\$ 45,006
Training	\$ 134,036
Process Improvement / Application Development	\$ 8,246
Air Emission Inventory	\$ 93,317
Small Business Assistance / Title V/Class II – Compliance Assistance/Outreach	\$ 17,368
Construction Permits	\$ 407,558
Operating Permits	\$ 356,937
Air Quality Modeling	\$ 36,923
TOTAL	\$ 1,966,730

C. Costs Specific to Class I Major Sources

Table 4 contains the costs the agency incurred that were specific to individual Class I major sources.

Table 4. Costs by Class I Major Source SFY2025 (July 1, 2024 - June 30, 2025)

Facility Name	Facility Location	Facility ID	Time Tracking Code	Amount
A-1 Fiberglass	Aurora	85312	84008917	\$556.08
A1 Fiberglass	Hastings	723	84008366	\$3,994.33
Adams Lot 1 RNG	Broken Bow	121341	84010897	\$18,076.46
ADM	Fremont	9169	84008265	\$9,667.11
Advanced Bioenergy	Fairmont	86026	84010000	\$23,906.41
Advanced Bioenergy	Fairmont	86026	84M10000	\$256.20
AG Processing Inc.	David City	118545	84007413	\$11,657.17
AG Processing Inc.	Hastings	62574	84008236	\$928.47
AGP-Soybean	Hastings	72698	84008794	\$58,487.73
Alliance Municipal Power Plant	Alliance	1949	84008960	\$2,472.54
Ash Grove Cement	Louisville	4129	84004504	\$15,592.78
Ash Grove Dakota Clay Pit	Louisville	119790	84010782	\$299.39
Aventine Renewable Energy	Aurora	87072	84010151	\$20,121.75
Beatrice FMGP Site South	Beatrice	86076	84004956	\$16.48
Beaver City Power Plant	Beaver City	22856	84008286	\$2,162.49
Becton Dickinson	Columbus	38719	84008383	\$3,699.91
Becton Dickinson Pharmaceutical	Columbus	73007	84008938	\$1,171.45
Bertrand Compressor Station	Loomis	88547	84010189	\$1,268.82
BNSF Alliance	Alliance	1897	84008527	\$2,925.53
Bridgeport Ethanol, LLC	Bridgeport	87464	84010168	\$10,468.61
Broken Bow Municipal Power Plant	Broken Bow	55093	84008722	\$3,308.65
Bunge Milling	Crete	40818	84008317	\$1,069.66
Butler County Landfill	David City	62743	84008812	\$3,850.06
Butler County RNG Plant	Rising City	120099	84010727	\$810.18
CW Burdick Generating Station	Grand Island	54712	84008429	\$915.27
Calcium Products	Blair	122934	84010946	\$1,999.53
Cambridge Substation	Cambridge	83871	84009051	\$44.82
Cargill	Blair	69585	84008857	\$3,138.67
Cargill Lactic Acid	Blair	91164	84010294	\$435.73
Cargill, Inc.	Albion	1446	84008310	\$184.87
Cargill, Inc.	Blair	57902	84008296	\$42,134.53
Chadron State College	Chadron	7828	84008793	\$4,916.24
Chappel Municipal Utilities	Chappell	58355	84008729	\$1,976.58

Chief Ethanol	Hastings	58049	84008315	\$42,968.19
Chief Ethanol Fuels	Hastings	58049	84002094	\$275.94
Christensen Bros	Randolph	83501	84001981	\$108.45
Christensen Bros Partnership	Randolph	73859	84000584	\$605.55
City of Neligh	Neligh	61713	84007335	\$1,309.92
Clean Harbors	Kimball	58562	84008319	\$11,429.63
Clean Harbors Mngt	Kimball	58562	84MS8319	\$91.85
Clop Omaha Nebraska, LLC	Papillion	122487	84010931	\$12,751.73
Columbus Carbon Capture	Columbus	120517	84010817	\$6,348.75
Cornhusker Energy	Lexington	77755	84009010	\$2,758.77
Crete Power Plant	Crete	57951	84008707	\$27.31
Curtis Light and Water Department	Curtis	58332	84008712	\$1,470.60
Darling International	Wahoo	58225	84008245	\$21.69
Demeter Enter LLC	Albion	85814	84009089	\$10,803.92
Douglas County Landfill	Omaha	59516	84008244	\$435.84
Douglas County Recycling	Bennington	62593	84008467	\$1,146.51
Dutton-Lainson	Hastings	125	84008374	\$166.11
Eaton Corporation	Kearney	2374	84008545	\$2,663.61
E-Energy Adams, LLC	Adams	86373	84010021	\$1,302.47
Elkhorn Valley Ethanol	Norfolk	84534	84009076	\$15,512.67
Endicott Clay	Endicott	27355	84008389	\$7,221.31
Northern Natural Gas	Beatrice	23382	84008324	\$1,088.52
Northern Natural Gas	Palmyra	37514	84008325	\$3,443.63
Equilon Enterprises	York	117304	84007377	\$1,276.53
Equilon Enterprises LLC	York	117304	84010884	\$467.41
Excel Corp	Schuyler	6272	84008524	\$4,631.62
Falls City Water and Light	Falls City	40565	84008759	\$6,629.14
Farmers Elevator	Chappell	8905	84008253	\$211.56
Koch Nitrogen	Beatrice	23383	84008411	\$8,863.76
Flexcon, Inc.	Columbus	58429	84008223	\$2,195.65
Fortigen	Geneva	107214	84002037	\$5,654.16
Fremont WWTP	Fremont	48534	84007319	\$23.62
Frito-Lay	Gothenburg	62756	84008208	\$1,584.56
G&P Dev. Landfill	Milford	45275	84008825	\$790.45
Gerald Gentleman Station	Sutherland	34385	84010744	\$779.18
Gibbon Packing	Gibbon	3431	84008252	\$21.29
Goodlife Agriculture LLC	Nebraska City	120819	84010908	\$11,606.43
Goodyear Tire	Norfolk	53867	84008391	\$3,857.03
Grand Island Landfill	Shelton	62812	84008809	\$6,751.60
Platte Generating Station	Grand Island	58027	84008771	\$2,182.37
Greengas USA, LLC	Grand Island	121247	84010889	\$8,329.87

Hastings/Adams County Landfill	Hastings	55719	84008816	\$4,071.59
Hastings Utilities Don Henry	Hastings	58345	84008530	\$5,947.22
Hastings Utility North Denver	Hastings	55721	84008339	\$4,153.43
Hastings Utility Whelan Energy Center	Hastings	58048	84008338	\$17,654.00
High Plains Corp	York	59094	84008291	\$8,861.28
Horizon Renewable Energy	Cambridge	84221	84009075	\$1,159.38
Hornady	Grand Island	58029	84004522	\$442.37
Hornady Manufacturing	Grand Island	58029	84010827	\$951.70
Huntsman	Sidney	5456	84008392	\$4,663.10
Husker Ag	Plainview	73356	84008963	\$14,134.98
Husker Ag Processing	Plainview	73356	84MS8963	\$1,094.51
Tyson	Dakota City	7339	84008376	\$6,779.21
Tyson	Lexington	8744	84008432	\$2,267.19
J Bar J Landfill	Ogallala	63354	84008826	\$3,319.13
KAAPA Ethanol	Minden	75073	84008994	\$15,679.07
KANEB Pipeline	Geneva	22282	84008343	\$3,437.74
KANEB Pipeline	Columbus	39527	84008345	\$2,679.44
KANEB Pipeline	North Platte	58737	84008342	\$1,274.03
KANEB Pipeline	Osceola	58738	84008482	\$1,767.07
Kimball Power Plant	Kimball	58348	84008748	\$23.54
KN Energy	Adams	86373	84008297	\$4,319.27
KN Energy	Lexington	8669	84008437	\$4,815.45
KN Energy	Albion	1416	84008475	\$239.83
KN Energy	Holdrege	38270	84008476	\$2,818.08
KN Energy	North Platte	58735	84008477	\$1,914.02
KN Energy	Grand Island	24673	84008479	\$1,817.78
Lawson Cryogenic Manufacturing	Gretna	122291	84010923	\$13,865.27
Lincoln Premium Poultry	Fremont	76680	84002500	\$5,461.99
Lincoln Water System	Ashland	57640	84010048	\$5,055.58
Lindsay Manufacturing	Lindsay	53676	84008487	\$1,511.10
Lon D Wright Station	Fremont	48518	84008350	\$9,332.46
LP Gill Landfill	Jackson	62744	84008818	\$1,080.85
Madison Light and Power	Madison	58359	84008751	\$2,378.66
Magellan	Omaha	17738	84010587	\$294.20
Magna-Lomason	Columbus	38718	84008428	\$32.92
MBA Broilers	Tecumseh	73411	84010425	\$72.61
Metz Baking Company	Bellevue	59056	84008471	\$434.04
Mid America	Madrid	87732	84010171	\$295.38
Midwest Farmers Cooperative	Syracuse	105016	84001067	\$662.40
Midwest Renewable Energy	Sutherland	34651	84MS8854	\$256.43
Minnesota Corn Processor	Columbus	39285	84008206	\$21,228.14

Mitsubishi/Cargill	Blair	64401	84008787	\$914.59
JBS Swift	Grand Island	24352	84008266	\$24,377.86
Morrison Quick	Lyons	3646	84008287	\$420.86
MUD Rainwood Pump Station	Omaha	60364	84000866	\$177.46
MUD Skyline Pump Station	Elkhorn	60374	84000865	\$177.48
Nat'l. By-Products	Bellevue	41253	84008641	\$11,610.81
Natural Gas Pipeline	Beatrice	23034	84008435	\$2,410.26
Natural Gas Pipeline	Syracuse	37669	84008470	\$1,836.10
Naturally Recycled Protein	Wakefield	80265	84009061	\$221.88
Nebraska City Power Plant	Nebraska City	37388	84008353	\$864.67
Nebraska Energy	Aurora	59052	84008424	\$2,823.18
Nedak Ethanol	Atkinson	86416	84010027	\$2,462.15
Nevada Distributing	Fairmont	86026	84000826	\$245.17
New Holland	Grand Island	24371	84008395	\$1,519.90
NNSWC landfill	Clarkson	62779	84008811	\$1,757.35
Nordic Biofuels	Ravenna	77854	84009013	\$3,027.85
Norfolk Crush	Norfolk	117703	84007278	\$2,842.04
North Platte WWTF	North Platte	57783	84010766	\$71.00
Northern Natural Gas	Fremont	103073	84000852	\$268.62
Novozymes	Blair	92178	84010329	\$281.02
NPPD	McCook	39986	84008836	\$1,028.35
NPPD	Sutherland	34385	84008396	\$12,670.03
NPPD	Sutherland	34385	84000098	\$4,146.73
NPPD	Sutherland	34385	84MS0098	\$1,547.73
NPPD	Beatrice	76739	84009002	\$7,769.65
NPPD	Lexington	8512	84008433	\$131.52
NPPD-Hebron Peaking Station	Hebron	58034	84008708	\$3,654.50
Nucor Corp.	Norfolk	35677	84003987	\$6,292.88
Nucor Corp.	Norfolk	35677	84008267	\$7,993.15
Offutt AFB	Bellevue	58390	84008378	\$4,929.88
Omaha Steel Castings	Wahoo	48716	84000638	\$166.47
OPPD Comb. Turbine	Plattsmouth	70919	84008870	\$75,940.51
OPPD Standing Bear	Omaha	116018	84005674	\$1,341.18
OPPD Turtle Creek	Gretna	116017	84005085	\$6,101.41
OPPD Nebraska City Station	Nebraska City	58343	84008355	\$11,839.76
OPPD Nebraska City Station	Nebraska City	58343	84MS8355	\$1,904.01
Clean Harbors	Kimball	58562	84008241	\$1,464.65
Pacific Ethanol	Aurora	87072	84M10151	\$141.84
Papillion Creek WWTF	Bellevue	57789	84008436	\$2,387.65
Papillion Water Treatment	Papillion	41936	84001685	\$292.59
Paulsen Ready Mix	North Platte	98031	84007346	\$1,179.98

PGLA-1	Blair	64258	84008451	\$602.64
Pheasant Point Landfill	Bennington	64041	84008896	\$6,772.86
Pioneer Trail Energy	Wood River	86000	84009094	\$6,409.23
Pioneer Trail Tank Car	Wood River	86000	84001955	\$376.04
Pirate Ship	Haigler	120573	84010829	\$8,684.91
Platte Generating Station	Grand Island	58027	84008401	\$1,090.98
Platte Valley Fuel Center	Central City	82836	84009032	\$28,788.46
Prairie Catalytic LLC	Columbus	107024	84002041	\$2,206.81
Premier Industries	Mead	43396	84008221	\$5,433.76
Raven Northbrook, LLC	Omaha	108432	84010529	\$31,754.66
Red Cloud Power Plant	Red Cloud	56098	84008765	\$247.53
Robert Buettner	Omaha	64389	84008789	\$22.65
Rockies Express Pipeline	Steele City	86963	84010142	\$953.69
Sargent Municipal Power Plant	Sargent	58354	84008658	\$228.22
Sarpy County Landfill	Springfield	48856	84008828	\$4,211.02
Schram LLC	Papillion	106518	84001657	\$27,090.42
Scribner Diesel Generating Facility	Scribner	113269	84005099	\$373.25
Sidney Power Plant	Sidney	56905	84008718	\$2,012.51
Siouxland Ethanol	Jackson	85434	84007303	\$2,513.43
South Sioux City WW	South Sioux City	65775	84005667	\$3,018.03
South Sioux City WWFSRF	South Sioux City	65775	84002354	\$952.06
South Sioux Cogen	South Sioux City	111652	84002919	\$85.52
Summit Pork	Pierce	119072	84010909	\$768.50
Sunrise Composites	Hastings	83269	84009039	\$3,148.00
Sutherland Associates	Sutherland	34651	84008854	\$745.40
Tecumseh Utilities	Tecumseh	27522	84008709	\$10,259.17
Trenton Energy Partners	Trenton	78323	84009015	\$2,021.71
Ty-Pro, LLC	South Sioux City	94785	84010853	\$12,255.05
Union Pacific Railroad	North Platte	60192	84005760	\$1,023.00
Union Pacific Railroad	North Platte	60192	84008481	\$40.85
US Chicory	Scottsbluff	73469	84008966	\$226.37
USDA Meat	Clay Center	5975	84008280	\$8,864.91
Val-Ethanol LLC	Ord	85861	84009091	\$3,384.68
Village of Stuart	Stuart	26807	84008683	\$300.43
Wahoo Municipal Department	Wahoo	43328	84008760	\$3,456.96
West Point	West Point	6737	84008720	\$791.25
Western Sugar	Scottsbluff	44141	84008225	\$7,124.13
Westwood Solutions LLC	Omaha	117197	84000532	\$6,747.26

Wheatland Industries	Madrid	84220	84009078	\$8,482.11
Williams Brothers Pipeline	Doniphan	25639	84008294	\$67.89
Williams Brothers Pipeline	Omaha	17738	84008462	\$3,370.77
Wisner Light and Water	Wisner	6808	84008719	\$558.73

D. Sector-Specific Costs

Chart 1 illustrates the program costs by industry sector. The heavy industry and manufacturing sector includes facilities such as Nucor Steel and Ash Grove. The food manufacturing sector includes bread manufacturing, meat packing, rendering, and pet food manufacturing. The “non-source specific” category refers to costs associated with activities that are not related to an individual source but benefit a broad category of sources. Examples of “non-source specific” activities include, but are not limited to: Grow Nebraska Team activities, ambient monitoring, rule development, outreach, training, and operating expenses. Table 5 shows the difference in percentages from SFY2024 to SFY2025.

Chart 1: SFY2025 Costs by Sector (Percentage)

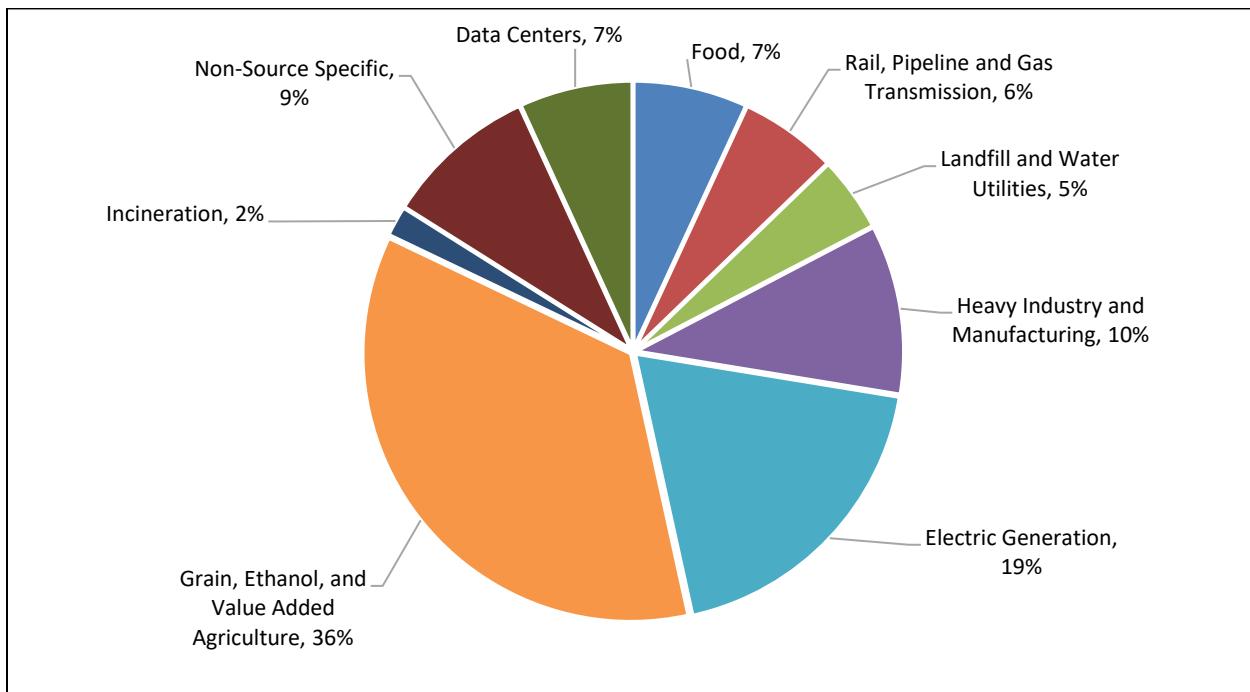


Table 5. Percentages for SFY2025 and SFY2024

Sector	SFY2025	SFY2024
Rail, Pipeline and Gas Transmission	6%	6%
Landfill and Water Utilities	5%	5%
Heavy Industry and Manufacturing	10%	10%
Electric Generation	21%	19%
Grain, Ethanol, and Value Added Agriculture	38%	36%
Incineration	2%	2%
Non-Source Specific	3%	9%
Data Centers	8%	7%
Food Manufacturing	8%	7%