

**NEBRASKA**

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION



# NEBRASKA STATE HIGHWAY COMMISSION

## Quarterly Financial Report as of June 30, 2021

This report presents the financial position and projects of the Nebraska Department of Transportation and includes all funds. The Department's fiscal year is for a twelve-month period from July 1 to June 30. Contracts let or planned to be let through the fiscal year, as of the specified day, are listed by letting dates. It was prepared entirely with Nebraska Department of Transportation resources.

April  
2021

# Nebraska Department of Transportation Financial Report



**NEBRASKA**

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DEPARTMENT OF TRANSPORTATION

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- ✓ The state revenue projections in this report were developed in December 2020 and incorporate the impact of the COVID-19 pandemic. 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 revenue in April exceeded expenditures by \$12.5 million. Fiscal year to date revenue surpassed expenditures by \$90.7 million (page 4).
- ✓ Projected \$974.3 million in total receipts (Roads Division) for the fiscal year with a state fuel tax at 28.7 cents, effective January 1, 2021. The month of April's major revenue categories: Motor Fuel Tax revenue was over the projected amount by \$2.3 million or 11.7%, motor vehicle registration revenue was over the projected amount by \$445 thousand or 11.5% and motor vehicle sales tax was over the projected amount by \$2.0 million or 23.2%. Highway Cash Fund receipts for FY21 to date were higher than projections by \$17.9 million or 4.5% (page 11, 12).
- ✓ Established an operating budget for Roads Division of \$1.0 billion for FY21 which represents our best estimate of cash requirements for the fiscal year (pages 13, 14 and 17).  
  
 April expenditures totaled \$50.9 million. Fiscal year to date expenditures totaled \$793.5 million, 77.4% of the yearly budget. For payroll purposes only, this includes the payroll reporting period of March 15, 2021 thru April 11, 2021. The payroll additive rate is established at 65% and the administrative rate is 2.29%.
- ✓ Highway construction contract lettings fiscal year to date totaled \$537.5 million, \$476.3 million on the state highway system (page 18).
- ✓ The April report includes a page describing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract. (page 19).
- ✓ Congress passed the Continuing Appropriations Act, 2021 and Other Extensions Act. For Federal Fiscal Year 2021, Nebraska received federal fund apportionments totaling \$316.5 million. The annual obligation authority is 88.9% per public Law 116-260. As of April 30, 2021, obligations of \$68.6 million have resulted in an obligation authority balance of \$208.2 million (pages 22, 23 and 24).
- ✓ Build Nebraska Act became effective July 1, 2013. Revenue totaling \$515.2 million has been received to date with allocated expenditures totaling \$435.4 million (page 29).
- ✓ Transportation Innovation Act became effective July 1, 2016. This act transferred \$50 million from the Cash Reserve Fund. Additional allocated gas tax revenue and interest earnings totaling \$101.9 million has been received to date with expenditures totaling \$103.6 million (page 30).

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

### **REPORT SCOPE**

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

### **FINANCIAL STATEMENT TERMS**

#### **CURRENT ASSETS**

**CASH** - On deposit with the State Treasurer and available for meeting the demands of Department expenses and liabilities. This demand may vary from \$100,000 to \$28 million for a single day. During the low construction season, December through May, the monthly demand may be as low as \$30 million as compared to as high as \$130 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**  
**April 2021**

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
<b><u>ASSETS</u></b>							
<b>Current Assets</b>							
Cash & Cash Equivalents	352,614,832.95	347,809,646.80	4,805,186.15	1.38	251,779,974.87	100,834,858.08	40.05
Federal Receivables	6,283,719.16	2,576,994.61	3,706,724.55	143.84	7,357,338.41	(1,073,619.25)	(14.59)
Other Receivables	18,072,150.35	19,949,064.14	(1,876,913.79)	(9.41)	12,955,400.58	5,116,749.77	39.50
Inventories	2,734,172.41	2,724,485.64	9,686.77	0.36	3,171,199.94	(437,027.53)	(13.78)
<b>Total Current Assets</b>	<b>\$379,704,874.87</b>	<b>\$373,060,191.19</b>	<b>\$6,644,683.68</b>	<b>1.78 %</b>	<b>\$275,263,913.80</b>	<b>\$104,440,961.07</b>	<b>37.94 %</b>
<b>Capital Assets</b>							
Equipment	67,030,533.59	67,849,546.48	(819,012.89)	(1.21)	66,674,158.59	356,375.00	0.53
Land	569,312,437.83	569,312,437.83	0.00	0.00	545,113,987.23	24,198,450.60	4.44
Infrastructures	7,800,583,530.80	7,800,583,530.80	0.00	0.00	7,860,499,911.61	(59,916,380.81)	(0.76)
Buildings	100,745,738.28	100,745,738.28	0.00	0.00	99,455,466.95	1,290,271.33	1.30
<b>Total Capital Assets</b>	<b>\$8,537,672,240.50</b>	<b>\$8,538,491,253.39</b>	<b>(\$819,012.89)</b>	<b>(0.01)%</b>	<b>\$8,571,743,524.38</b>	<b>(\$34,071,283.88)</b>	<b>(0.40)%</b>
<b>Total Assets</b>	<b>\$8,917,377,115.37</b>	<b>\$8,911,551,444.58</b>	<b>\$5,825,670.79</b>	<b>0.07 %</b>	<b>\$8,847,007,438.18</b>	<b>\$70,369,677.19</b>	<b>0.80 %</b>
<b><u>LIABILITIES</u></b>							
<b>Current Liabilities</b>							
Accounts Payable	1,694,615.13	6,759,825.71	(5,065,210.58)	(74.93)	4,346,994.79	(2,652,379.66)	(61.02)
Retention Payable	114,272,646.99	114,692,716.41	(420,069.42)	(0.37)	1,179,668.76	113,092,978.23	9,586.84
Other Payables	70,330,545.86	71,145,026.32	(814,480.46)	(1.14)	59,699,704.39	10,630,841.47	17.81
<b>Total Current Liabilities</b>	<b>\$186,297,807.98</b>	<b>\$192,597,568.44</b>	<b>(\$6,299,760.46)</b>	<b>(3.27)%</b>	<b>\$65,226,367.94</b>	<b>\$121,071,440.04</b>	<b>185.62 %</b>
<b>Total Liabilities</b>	<b>\$186,297,807.98</b>	<b>\$192,597,568.44</b>	<b>(\$6,299,760.46)</b>	<b>(3.27)%</b>	<b>\$65,226,367.94</b>	<b>\$121,071,440.04</b>	<b>185.62 %</b>
<b><u>NET ASSETS</u></b>							
<b>Capital Equity</b>							
Capital	8,537,672,240.50	8,538,491,253.39	(819,012.89)	(0.01)	8,571,743,524.38	(34,071,283.88)	(0.40)
<b>Total Capital Equity</b>	<b>\$8,537,672,240.50</b>	<b>\$8,538,491,253.39</b>	<b>(\$819,012.89)</b>	<b>(0.01)%</b>	<b>\$8,571,743,524.38</b>	<b>(\$34,071,283.88)</b>	<b>(0.40)%</b>
<b>Fund Balance</b>							
Reserved Fund Balance	(111,538,474.58)	(111,968,230.77)	429,756.19	(0.38)	1,991,531.18	(113,530,005.76)	(5,700.64)
Unreserved Fund Balance	304,945,541.47	292,430,853.52	12,514,687.95	4.28	208,046,014.68	96,899,526.79	46.58
<b>Total Fund Balance</b>	<b>\$193,407,066.89</b>	<b>\$180,462,622.75</b>	<b>\$12,944,444.14</b>	<b>7.17 %</b>	<b>\$210,037,545.86</b>	<b>(\$16,630,478.97)</b>	<b>(7.92)%</b>
<b>Total Net Assets</b>	<b>\$8,731,079,307.39</b>	<b>\$8,718,953,876.14</b>	<b>\$12,125,431.25</b>	<b>0.14 %</b>	<b>\$8,781,781,070.24</b>	<b>(\$50,701,762.85)</b>	<b>(0.58)%</b>
<b>Total Liabilities and Net Assets</b>	<b>\$8,917,377,115.37</b>	<b>\$8,911,551,444.58</b>	<b>\$5,825,670.79</b>	<b>0.07 %</b>	<b>\$8,847,007,438.18</b>	<b>\$70,369,677.19</b>	<b>0.80 %</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 4, presents the financial position of the Nebraska Department of Transportation and includes all funds. Separate reports portray the detail operations and status of the Recreation Road, Grade Crossing, State Aid Bridge, State Highway Capital Improvement, and Transportation Infrastructure Bank Cash Funds. The Department's fiscal year is for a twelve-month period from July 1 to June 30.

### **FINANCIAL STATEMENT TERMS**

**REVENUE** - Income accruing during an accounting period. The figures for revenue on page 4 of this report and those receipt figures seen throughout the rest of the report have different sources. The figures on page 4 are based on accrual accounting from NDOT's financial systems. The receipt figures throughout the rest of the report are based on the State's Accounting System.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**STATEMENT OF OPERATIONS  
ALL OPERATING FUNDS  
APRIL 2021**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
<b>Revenue</b>								
State Revenues	41,864,911.87	42,512,948.41	(648,036.54)	(1.52)	478,441,572.09	445,176,986.44	33,264,585.65	7.47
Federal Reimbursements	19,172,037.65	49,979,894.89	(30,807,857.24)	(61.64)	365,527,991.49	356,307,269.48	9,220,722.01	2.59
Local Revenues	2,046,943.38	674,850.40	1,372,092.98	203.32	34,630,235.52	14,277,301.79	20,352,933.73	142.55
Other Entities Revenues	283,789.58	472,781.61	(188,992.03)	(39.97)	5,556,270.29	7,832,830.61	(2,276,560.32)	(29.06)
<b>Total Revenue</b>	<b>\$63,367,682.48</b>	<b>\$93,640,475.31</b>	<b>(\$30,272,792.83)</b>	<b>(32.33) %</b>	<b>\$884,156,069.39</b>	<b>\$823,594,388.32</b>	<b>\$60,561,681.07</b>	<b>7.35 %</b>
<b>Expenditures</b>								
Administration	1,670,129.08	1,649,506.73	20,622.35	1.25	18,285,878.96	19,201,771.32	(915,892.36)	(4.77)
Highway Maintenance	8,424,575.52	16,784,155.56	(8,359,580.04)	(49.81)	137,385,448.22	133,716,687.73	3,668,760.49	2.74
Capital Facilities	1,040,192.58	236,710.90	803,481.68	339.44	4,122,441.92	2,174,509.11	1,947,932.81	89.58
Services and Support	2,354,749.78	1,827,030.42	527,719.36	28.88	28,997,961.71	27,001,472.23	1,996,489.48	7.39
Construction	35,466,252.51	49,877,021.03	(14,410,768.52)	(28.89)	576,192,666.12	626,664,167.40	(50,471,501.28)	(8.05)
Highway Safety Office	310,536.40	413,398.25	(102,861.85)	(24.88)	3,945,244.57	4,408,798.74	(463,554.17)	(10.51)
Public Transit	1,585,793.94	2,855,779.21	(1,269,985.27)	(44.47)	24,575,965.14	18,737,531.21	5,838,433.93	31.16
<b>Total Expenditures</b>	<b>\$50,852,229.81</b>	<b>\$73,643,602.10</b>	<b>(\$22,791,372.29)</b>	<b>(30.95) %</b>	<b>\$793,505,606.64</b>	<b>\$831,904,937.74</b>	<b>(\$38,399,331.10)</b>	<b>(4.62) %</b>
<b>Excess Revenue (Expenditures)</b>	<b>\$12,515,452.67</b>	<b>\$19,996,873.21</b>	<b>(\$7,481,420.54)</b>	<b>(37.41) %</b>	<b>\$90,650,462.75</b>	<b>(\$8,310,549.42)</b>	<b>\$98,961,012.17</b>	<b>(1,190.79) %</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** = 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** = 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** = State statute 39-2703 established this fund to receive 85% of one quarter of one percent of state General Fund sales tax for the period July 1, 2013 through June 30, 2033. 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** = 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** = 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** = 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** = 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** = 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.



**BALANCE SHEET BY FUND**  
**April 2021**

	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	State Aid Bridge 7757	Total
<b>ASSETS</b>									
Cash	164,516,064.47	37,003,863.55	83,476,541.78	49,977,512.95	3,547,398.51	2,172,506.66	11,852,546.03	64,024.14	352,610,458.09
Other Current Assets	27,094,416.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,094,416.78
Capital Assets	8,537,672,240.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,537,672,240.50
<b>TOTAL ASSETS</b>	<b>\$8,729,282,721.75</b>	<b>\$37,003,863.55</b>	<b>\$83,476,541.78</b>	<b>\$49,977,512.95</b>	<b>\$3,547,398.51</b>	<b>\$2,172,506.66</b>	<b>\$11,852,546.03</b>	<b>\$64,024.14</b>	<b>\$8,917,377,115.37</b>
<b>LIABILITIES</b>									
Current Liabilities	186,297,807.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	186,297,807.98
<b>TOTAL LIABILITIES</b>	<b>\$186,297,807.98</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>\$0.00</b>	<b>\$186,297,807.98</b>
<b>NET ASSETS</b>									
Fund Balance	388,073,262.45	(368,537,336.62)	3,846,398.87	63,883,897.27	3,134,131.66	1,969,741.89	11,470,480.05	(1,083,971.43)	102,756,604.14
Capital Equity	8,537,672,240.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,537,672,240.50
Accrued Interfund Transfer	(7,494,117.94)	0.00	3,616,268.98	1,686,668.42	19,529.28	(1,950.93)	276,134.36	1,897,467.83	0.00
Revenues	383,339,009.06	405,541,200.17	66,562,853.33	22,615,858.04	1,693,417.27	327,191.95	3,436,261.99	640,277.58	884,156,069.39
Costs	(758,605,480.30)	0.00	9,451,020.60	(38,208,910.78)	(1,299,679.70)	(122,476.25)	(3,330,330.37)	(1,389,749.84)	(793,505,606.64)
<b>TOTAL NET ASSETS</b>	<b>\$8,542,984,913.77</b>	<b>\$37,003,863.55</b>	<b>\$83,476,541.78</b>	<b>\$49,977,512.95</b>	<b>\$3,547,398.51</b>	<b>\$2,172,506.66</b>	<b>\$11,852,546.03</b>	<b>\$64,024.14</b>	<b>\$8,731,079,307.39</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$8,729,282,721.75</b>	<b>\$37,003,863.55</b>	<b>\$83,476,541.78</b>	<b>\$49,977,512.95</b>	<b>\$3,547,398.51</b>	<b>\$2,172,506.66</b>	<b>\$11,852,546.03</b>	<b>\$64,024.14</b>	<b>\$8,917,377,115.37</b>

**FUND BALANCES AND INVESTMENT EARNINGS**  
**Roads Divisions**  
**April 2021**

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 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.

FY21	JUL*	AUG	SEPT	OCT	NOV	DEC*	JAN	FEB	MAR	APR	MAY	JUN*
Revenue	140.1	115.4	128.0	58.3	84.4	72.0	68.6	59.9	93.6	63.4		
Expenditures	136.3	95.8	99.7	113.0	66.4	66.3	48.3	42.8	73.6	50.9		
Balance	3.8	19.6	28.3	(54.7)	18.0	5.7	20.3	17.1	20.0	12.5		
Cumulative Balance	3.8	23.4	51.7	(3.0)	15.0	20.7	41.0	58.1	78.2	90.7		

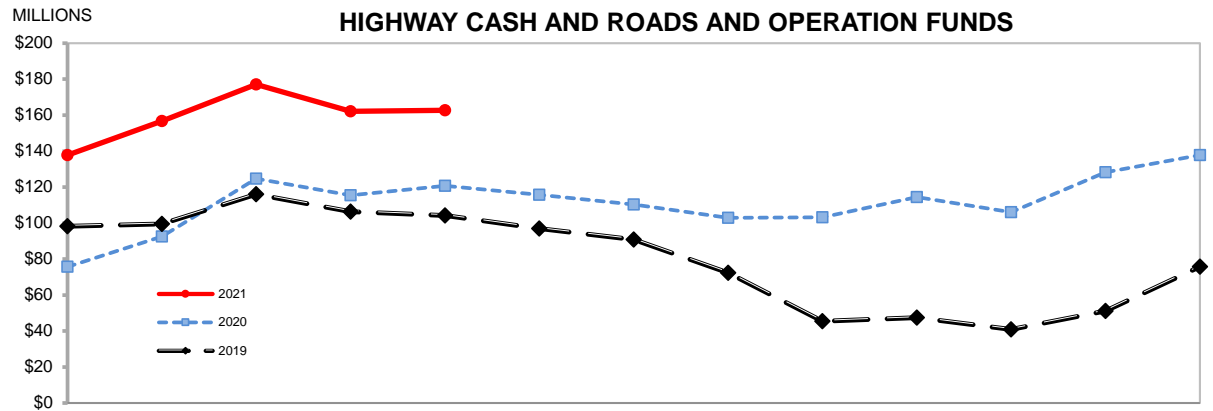
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$397,742.86 in April, with an interest rate of 1.53%. 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 21	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	AVG
Interest Rate	1.75%	1.45%	1.47%	1.67%	1.37%	1.46%	1.53%	1.43%	1.63%	1.53%				1.53%
Earnings (Thousands)	\$334	\$276	\$286	\$327	\$278	\$295	\$334	\$332	\$371	\$398			\$3,231	\$323

**FUND BALANCES - MONTHLY LOW POINT**  
**Roads Divisions**  
**April 2021**  
**(IN MILLIONS)**

Total of all funds available as of April 30th is \$350.7 million. The chart below compares the Highway Cash and Road Operations Funds monthly lowest level for three calendars years. For these two funds, the month ranged from a high of \$227.6 million on the 5th to a low of \$162.7 million on the 28th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>HIGHWAY CASH &amp; ROADS OPERATIONS</b>												
2021	156.7	177.1	162.1	162.7								
2020	92.5	124.7	115.5	120.7	115.8	110.4	103.0	103.2	114.5	106.1	128.2	137.8
2019	99.5	116.0	106.3	104.2	97.0	90.8	72.4	45.4	47.5	40.9	51.1	75.7
<b>STATE HIGHWAY CAPITAL IMPROVEMENT FUND</b>												
2021	26.9	29.6	35.5	41.7								
2020	0.0	0.0	1.4	0.0	2.7	4.8	3.8	6.2	11.6	15.6	17.5	23.4
2019	0.0	0.0	0.0	0.7	4.3	7.5	7.6	0.0	0.0	0.0	0.0	0.0
<b>TRANSPORTATION INFRASTRUCTURE BANK FUND</b>												
2021	47.7	47.7	48.6	49.5								
2020	67.0	67.1	67.2	67.8	69.0	66.3	65.9	64.1	61.6	58.6	53.5	51.2
2019	77.8	79.1	79.8	81.4	82.8	83.7	83.4	85.9	84.8	79.5	79.1	70.0
<b>GRADE CROSSING PROTECTION FUND</b>												
2021	4.5	4.5	4.6	5.7								
2020	4.8	4.8	5.8	5.7	5.5	5.2	5.1	4.7	4.5	4.6	4.3	4.3
2019	5.5	5.5	5.5	6.7	6.4	6.3	6.6	6.5	6.3	6.2	5.5	5.0
<b>RECREATION ROAD FUND</b>												
2020	10.5	10.8	11.2	11.5								
2020	7.7	11.6	12.0	12.3	11.9	11.4	11.5	9.5	9.7	10.1	10.0	10.3
2019	8.8	8.9	9.3	9.5	9.7	9.8	10.1	10.1	10.3	10.7	10.9	11.1
<b>STATE AID BRIDGE FUND</b>												
2021	0.0	0.0	0.0	0.0								
2020	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2019	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**  
**April 2021**

		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
<b>REVENUES:</b>											
450000	Taxes	96,112.95									96,112.95
460000	Intergovernmental			120,850.70				1,797,057.19			1,917,907.89
470000	Sales & Charges				14,214.03	1,531.49			140.00		15,885.52
480000	Miscellaneous	9,765.53				9,161.00			18,140.30		37,066.83
490000	Other										-
TOTAL REVENUES		105,878.48	-	120,850.70	14,214.03	10,692.49	-	1,797,057.19	18,280.30	-	2,066,973.19
<b>EXPENDITURES:</b>											
510000	Personal Services	38,753.57		35,121.64	13,476.76	7,663.80					95,015.77
520000	Operating Expenses	12,131.38		7,363.19	7,724.58	7,907.98	456.32		2,328.76	23,866.06	61,778.27
570000	Travel Expenses	171.57	54.75	63.46	2,018.33				14.70		2,322.81
580000	Capital Outlay					655.80					655.80
590000	Government Aid							2,133,200.59			2,133,200.59
TOTAL EXPENDITURES		51,056.52	54.75	42,548.29	23,219.67	16,227.58	456.32	2,133,200.59	2,343.46	23,866.06	2,292,973.24
Excess (Deficiency) of Revenues Over Expenditures		54,821.96	(54.75)	78,302.41	(9,005.64)	(5,535.09)	(456.32)	(336,143.40)	15,936.84	(23,866.06)	(226,000.05)
<b>OTHER FINANCING SOURCES (USES):</b>											
	Transfers In			(78,302.41)	9,005.64		456.32		(15,936.84)	-	
	Transfers Out	84,777.29									
	Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures		139,599.25	(54.75)	-	-	(5,535.09)	-	(336,143.40)	-	(23,866.06)	(226,000.05)
Fund Balance March 31, 2021		1,226,589.64	(2,804.95)	-	-	1,265,244.68	24,736.00	3,742,805.69	(45,576.28)	1,348,083.63	7,559,078.41
Fund Balance April 30, 2021		1,366,188.89	(2,859.70)	-	-	1,259,709.59	24,736.00	3,406,662.29	(45,576.28)	1,324,217.57	7,333,078.36

**COMBINED SUMMARY OF REVENUES & EXPENDITURES  
FISCAL YEAR TO DATE (July 1, 2020 through April 30, 2021)**

		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
<b>REVENUES:</b>											
450000	Taxes	888,995.68	-	-	-	-	-	-	-	-	888,995.68
460000	Intergovernmental	-	-	116,037.29	450.00	226,546.01	-	25,793,547.38	-	-	26,136,580.68
470000	Sales & Charges	-	-	11,050.00	146,429.96	27,861.32	31,350.28	-	140.00	-	216,831.56
480000	Miscellaneous	93,392.80	-	-	2,369.70	444,802.35	-	-	21,120.12	168.00	561,852.97
490000	Other	-	-	-	-	60,046.41	933.80	-	-	-	60,980.21
<b>TOTAL REVENUES</b>		<b>982,388.48</b>	<b>-</b>	<b>127,087.29</b>	<b>149,249.66</b>	<b>759,256.09</b>	<b>32,284.08</b>	<b>25,793,547.38</b>	<b>21,260.12</b>	<b>168.00</b>	<b>27,865,241.10</b>
<b>EXPENDITURES:</b>											
510000	Personal Services	418,916.08	-	378,390.18	148,595.29	91,236.88	12.36	-	12.36	-	1,037,163.15
520000	Operating Expenses	158,775.25	849.12	144,328.32	57,797.84	643,476.90	10,097.44	-	68,763.74	24,917.93	1,109,006.54
570000	Travel Expenses	1,580.50	1,973.56	3,787.35	23,983.77	4.60	239.60	-	946.93	-	32,516.31
580000	Capital Outlay	-	-	7,495.20	6,791.53	1,293.80	-	-	-	-	15,580.53
590000	Government Aid	25,707.30	-	-	-	-	-	25,874,794.16	-	-	25,900,501.46
<b>TOTAL EXPENDITURES</b>		<b>604,979.13</b>	<b>2,822.68</b>	<b>534,001.05</b>	<b>237,168.43</b>	<b>736,012.18</b>	<b>10,349.40</b>	<b>25,874,794.16</b>	<b>69,723.03</b>	<b>24,917.93</b>	<b>28,094,767.99</b>
Excess (Deficiency) of Revenues Over Expenditures		377,409.35	(2,822.68)	(406,913.76)	(87,918.77)	23,243.91	21,934.68	(81,246.78)	(48,462.91)	(24,749.93)	(229,526.89)
<b>OTHER FINANCING SOURCES (USES):</b>											
	Transfers In			406,913.76	87,918.77		(21,934.68)		48,462.91	-	
	Transfers Out	(521,360.76)									
	Grant \$ transfer	(250,000.00)						250,000.00			
Excess (Deficiency) of Revenues Over Expenditures		(393,951.41)	(2,822.68)	-	-	23,243.91	-	168,753.22	-	(24,749.93)	(229,526.89)
Fund Balance June 30, 2020		1,489,300.02	(37.02)	-	-	1,236,465.68	-	3,487,909.07	-	1,348,967.50	7,562,605.25
Fund Balance April 30, 2021		1,095,348.61	(2,859.70)	-	-	1,259,709.59	-	3,656,662.29	-	1,324,217.57	7,333,078.36

## RECEIPTS

### Motor Fuel Tax Rates

Effective Date	7/16	1/17	7/17	1/18	7/18	1/19	7/19	1/20	7/20	1/21	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 ¢	1.5	3.0	3.0	4.5	4.5	6.0	6.0	6.0	6.0	6.0	0.0
Variable Tax ¢	2.5	3.5	4.2	4.9	3.5	2.6	3.7	2.8	7.4	3.9	-3.5
Wholesale Tax ¢	11.5	10.5	9.5	8.7	9.7	10.7	9.7	10.2	9.5	8.5	-1.0
Total Tax ¢	25.8¢	27.3¢	27.0¢	28.4¢	28.0¢	29.6¢	29.7¢	29.3¢	33.2¢	28.7¢	-4.5¢

**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 FY21 is 2.8% January through June.

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

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

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

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

**STATE HIGHWAY CAPITAL IMPROVEMENT FUND:** The Build Nebraska Act designates 85% of one quarter of one percent of state General Fund sales tax revenue on all taxable purchases for state highways.

**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, train mile tax receipts and interest on invested funds.

**RECREATION ROAD FUND:** Fee of \$1.50 per motor vehicle registration and interest from invested funds.

**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.

**FY-2021 RECEIPTS  
AS OF APRIL 30, 2021  
Roads Division  
(\$ THOUSANDS)**

Highway Cash Fund:	TOTAL PROJECTED December 2020	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	\$97,055	\$ 7,729	\$ 8,617	\$ 888	11.5%	\$ 80,531	\$ 82,716	\$ 2,185	2.7%
Incremental Fixed	25,924	2,061	2,306	245	11.9%	21,518	22,143	625	2.9%
Variable	72,497	4,019	4,497	478	11.9%	63,904	65,692	1,788	2.8%
Wholesale	<u>78,429</u>	<u>5,781</u>	<u>6,469</u>	<u>688</u>	11.9%	<u>66,069</u>	<u>67,930</u>	<u>1,861</u>	2.8%
Subtotal	273,905	19,589	21,889	2,300	11.7%	232,022	238,481	6,459	2.8%
Motor Vehicle Registrations	32,909	2,548	3,052	504	19.8%	28,289	28,786	497	1.8%
Prorate Registrations	<u>12,647</u>	<u>1,318</u>	<u>1,258</u>	<u>(60)</u>	<u>(4.6%)</u>	<u>11,059</u>	<u>11,040</u>	<u>(19)</u>	<u>(0.2%)</u>
Subtotal	45,556	3,866	4,311	445	11.5%	39,348	39,826	478	1.2%
Sales Tax on Motor Vehicles	136,569	8,717	10,736	2,019	23.2%	116,939	126,331	9,392	8.0%
Interest	2,320	178	282	104	58.3%	1,958	2,251	293	15.0%
Sale of Supplies and Materials	1,240	134	68	(66)	(49.5%)	1,038	905	(133)	(12.9%)
Sale of Fixed Assets	1,267	47	76	29	62.1%	923	1,872	949	102.8%
Excess Limit	2,930	289	259	(30)	(10.4%)	2,426	2,318	(108)	(4.5%)
Overload Fines	427	35	14	(21)	(59.3%)	349	267	(82)	(23.5%)
Other Fees	<u>1,594</u>	<u>96</u>	<u>413</u>	<u>317</u>	330.2%	<u>1,392</u>	<u>2,000</u>	<u>608</u>	43.7%
<b>SUBTOTAL HIGHWAY CASH FUND</b>	<b>\$ 465,808 (A)</b>	<b>\$ 32,951</b>	<b>\$ 38,047</b>	<b>\$ 5,096</b>	<b>15.5%</b>	<b>\$ 396,395</b>	<b>\$ 414,251</b>	<b>\$ 17,855 (B)</b>	<b>4.5%</b>
<b>Incremental Tax Transfer to TIB Fund</b>	<b>(25,712)</b>	<b>(1,872)</b>	<b>(1,908)</b>	<b>(36)</b>	1.9%	<b>(\$21,503)</b>	<b>(21,882)</b>	<b>(380)</b>	1.8%
<b>SUBTOTAL ROADS OPERATIONS CASH FUND</b>	<b>\$ 440,096</b>	<b>\$ 31,080</b>	<b>\$ 36,139</b>	<b>\$ 5,060</b>	<b>16.3%</b>	<b>\$ 374,893</b>	<b>\$ 392,368</b>	<b>\$ 17,476</b>	<b>4.7%</b>
State Hwy Capital Impr Fund	76,511	5,434	5,571	137	2.5%	64,962	66,563	1,601	2.5%
Transportation Infrastructure Bank Fund (TIB)	27,087	2,009	1,971	(37)	(1.9%)	22,604	22,616	12	0.1%
Grade Crossing Protection Fund	2,942	57	37	(20)	(35.0%)	2,131	2,021	(110)	(5.2%)
Recreation Road Fund	4,388	363	387	24	6.7%	3,706	3,436	(270)	(7.3%)
State Aid Bridge Fund	<u>768</u>	<u>64</u>	<u>64</u>	<u>0</u>	0.0%	<u>640</u>	<u>640</u>	<u>0</u>	0.0%
<b>TOTAL STATE RECEIPTS</b>	<b>\$ 551,792</b>	<b>\$ 39,006</b>	<b>\$ 44,170</b>	<b>\$ 5,163</b>	<b>13.2%</b>	<b>\$ 468,935</b>	<b>\$ 487,644</b>	<b>\$ 18,709</b>	<b>4.0%</b>
Federal Receipts									
FHWA	358,373	14,593	13,047	(1,546)	(10.6%)	287,189	344,425	57,236	19.9%
Transit	17,500	360	2,051	1,691	469.7%	15,212	20,420	5,208	34.2%
Highway Safety	<u>4,964</u>	<u>428</u>	<u>394</u>	<u>(34)</u>	<u>(7.8%)</u>	<u>3,837</u>	<u>3,568</u>	<u>(269)</u>	<u>(7.0%)</u>
Subtotal-Federal Receipts	380,837	15,381	15,492	111	0.7%	306,238	368,412	62,174	20.3%
Local Receipts	34,991	708	2,868	2,160	305.1%	33,577	41,603	8,026	24.0%
Other Entities	<u>6,655</u>	<u>205</u>	<u>848</u>	<u>643</u>	313.6%	<u>5,607</u>	<u>7,303</u>	<u>1,696</u>	30.3%
<b>TOTAL DEPARTMENT RECEIPTS</b>	<b>\$ 974,275</b>	<b>\$ 55,300</b>	<b>\$ 63,378</b>	<b>\$ 8,077</b>	<b>14.6%</b>	<b>\$ 814,357</b>	<b>\$ 904,963</b>	<b>\$ 90,606</b>	<b>11.1%</b>

<b>HIGHWAY CASH FUND APPROPRIATION ANALYSIS</b>	
(A) Total Projected Receipts as of December 14, 2020	\$ 465,808
(B) Receipts Over/(Under) Projection To Date	17,855
Previous year's receipts over appropriation	0
<b>Total Modified Projected Receipts</b>	<b>\$ 483,663</b>
Highway Cash Fund Appropriation	\$ 459,000
Projected Receipts Over / (Under) Appropriation	24,663
% Variance From Appropriation	5.4%

\*\* Numbers may not add due to rounding.

\*\* Projections are updated semiannually in December and June.

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

**BUDGET STATUS REPORT  
AGENCY SUMMARY BY RESOURCE  
April 2021**

FISCAL YEAR 2021  
Period Expired 83.33%  
Pay Period Ending 4/11/2021

<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	107,938,356.00	7,612,849.38	83,878,405.23	24,059,950.77	77.71%	0.00
Temporary Salaries	1,905,021.00	59,294.16	1,607,453.58	297,567.42	84.38%	0.00
Overtime	6,071,840.00	309,587.10	5,480,154.61	591,685.39	90.26%	0.00
Employee Benefits	41,462,486.99	3,016,039.72	31,964,920.25	9,497,566.74	77.09%	0.00
<b>SUBTOTAL: Personal Services</b>	<b>\$157,377,703.99</b>	<b>\$10,997,770.36</b>	<b>\$122,930,933.67</b>	<b>\$34,446,770.32</b>	<b>78.11%</b>	<b>\$0.00</b>
<b>Operating Expenses</b>						
Utilities	3,653,660.00	305,088.73	2,997,219.35	656,440.65	82.03%	0.00
Rentals	877,359.00	32,799.31	694,166.80	183,192.20	79.12%	3,000.00
Repairs & Maintenance	11,598,760.00	642,565.93	7,924,246.10	3,674,513.90	68.32%	1,229,620.70
Maintenance Contracts	14,089,958.00	484,052.36	9,623,906.88	4,466,051.12	68.30%	30,822,914.39
Engineering Contracts	35,285,520.00	1,337,236.71	20,998,017.62	14,287,502.38	59.51%	35,541,128.88
Contractual Services	44,338,393.91	1,184,415.56	38,445,353.43	5,893,040.48	86.71%	11,670,281.72
Technology Expenses	21,751,004.00	1,315,049.93	18,061,507.44	3,689,496.56	83.04%	46,448,784.59
Other Operating Expenses	4,888,173.00	66,031.19	3,995,332.28	892,840.72	81.73%	227,416.22
<b>SUBTOTAL: Operating Expenses</b>	<b>\$136,482,827.91</b>	<b>\$5,367,239.72</b>	<b>\$102,739,749.90</b>	<b>\$33,743,078.01</b>	<b>75.28%</b>	<b>\$125,943,146.50</b>
<b>Supplies and Materials</b>						
General Supplies & Materials	1,698,165.00	99,746.18	1,049,232.25	648,932.75	61.79%	717,415.74
Maint & Const Materials	72,409,992.22	1,858,891.89	46,091,960.01	26,318,032.21	63.65%	13,931.33
Automotive Supplies & Materials	18,230,100.00	1,089,165.20	12,288,779.72	5,941,320.28	67.41%	0.00
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$92,338,257.22</b>	<b>\$3,047,803.27</b>	<b>\$59,429,971.98</b>	<b>\$32,908,285.24</b>	<b>64.36%</b>	<b>\$731,347.07</b>
<b>Travel</b>						
In State Travel	825,995.00	56,481.44	318,814.34	507,180.66	38.60%	0.00
Out of State Travel	230,758.00	2,062.00	5,816.86	224,941.14	2.52%	0.00
<b>SUBTOTAL: Travel</b>	<b>\$1,056,753.00</b>	<b>\$58,543.44</b>	<b>\$324,631.20</b>	<b>\$732,121.80</b>	<b>30.72%</b>	<b>\$0.00</b>
<b>Capital Outlay</b>						
Land	16,000,000.00	1,707,514.50	9,318,459.08	6,681,540.92	58.24%	0.00
Hwy. Constr. - Contract Pymt.	453,243,731.49	19,579,950.01	363,527,105.79	89,716,625.70	80.21%	956,803,253.59
Buildings	25,995,352.33	1,519,126.74	3,895,598.50	22,099,753.83	14.99%	5,319,178.66
Heavy Equipment and Vehicles	14,694,424.00	227,133.73	11,632,075.46	3,062,348.54	79.16%	13,368,787.98
IT Hardware / Software	111,294.00	0.00	0.00	111,294.00	0.00%	0.00
Specialty Equipment	1,147,550.00	191,493.04	441,518.69	706,031.31	38.47%	475,815.00
<b>SUBTOTAL: Capital Outlay</b>	<b>\$511,192,351.82</b>	<b>\$23,225,218.02</b>	<b>\$388,814,757.52</b>	<b>\$122,377,594.30</b>	<b>76.06%</b>	<b>\$975,967,035.23</b>
<b>Government Aid &amp; Distr</b>						
Public Transit Aid	46,297,444.02	1,544,261.30	24,159,906.22	22,137,537.80	52.18%	12,322,700.37
Highway Safety Office	5,200,000.00	269,240.53	3,540,320.10	1,659,679.90	68.08%	5,199,707.00
Other Government Aid	75,012,082.72	6,342,153.17	91,565,336.05	(16,553,253.33)	122.07%	142,879,878.07
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$126,509,526.74</b>	<b>\$8,155,655.00</b>	<b>\$119,265,562.37</b>	<b>\$7,243,964.37</b>	<b>94.27%</b>	<b>\$160,402,285.44</b>
<b>Internal Redistributions</b>						
Redistribution	0.00	0.00	0.00	0.00	0.00%	0.00
<b>SUBTOTAL: Internal Redistributions</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>AGENCY TOTAL</b>	<b>\$1,024,957,420.68</b>	<b>\$50,852,229.81</b>	<b>\$793,505,606.64</b>	<b>\$231,451,814.04</b>	<b>77.42%</b>	<b>\$1,263,043,814.24</b>



**BUDGET STATUS REPORT**  
**AGENCY SUMMARY BY PROGRAM/FUNCTION**  
**April 2021**

FISCAL YEAR 2021  
 Period Expired 83.33%  
 Pay Period Ending 4/11/2021

<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	20,132,203.42	1,667,460.26	18,266,166.29	1,866,037.13	90.73%	167,104.37
Boards & Commissions	50,000.00	2,668.82	19,712.67	30,287.33	39.43%	0.00
<b>SUBTOTAL: Administration</b>	<b>\$20,182,203.42</b>	<b>\$1,670,129.08</b>	<b>\$18,285,878.96</b>	<b>\$1,896,324.46</b>	<b>90.60%</b>	<b>\$167,104.37</b>
<b>Service and Support</b>						
Charges to Others	1,100,000.00	67,802.88	757,610.87	342,389.13	68.87%	51,045.59
Deficiency Claims	17,184.00	0.00	60,599.00	(43,415.00)	352.65%	0.00
Supply Base/Inventories	1,000,000.00	(244,395.44)	1,087,190.36	(87,190.36)	108.72%	218,926.30
Building Operations	9,314,256.36	1,629,684.51	11,272,796.33	(1,958,539.97)	121.03%	2,267,962.63
Business Technology Services	14,657,317.83	1,161,409.34	14,115,225.23	542,092.60	96.30%	25,044,968.13
Support Centers	5,208,762.15	25,614.99	363,443.88	4,845,318.27	6.98%	0.00
Payroll Clearing	625,675.00	(285,366.50)	1,341,096.04	(715,421.04)	214.34%	6,150.00
<b>SUBTOTAL: Service and Support</b>	<b>\$31,923,195.34</b>	<b>\$2,354,749.78</b>	<b>\$28,997,961.71</b>	<b>\$2,925,233.63</b>	<b>90.84%</b>	<b>\$27,589,052.65</b>
<b>Capital Facilities</b>						
Capital Facilities	21,013,095.97	1,040,192.58	4,122,441.92	16,890,654.05	19.62%	6,003,408.87
<b>SUBTOTAL: Capital Facilities</b>	<b>\$21,013,095.97</b>	<b>\$1,040,192.58</b>	<b>\$4,122,441.92</b>	<b>\$16,890,654.05</b>	<b>19.62%</b>	<b>\$6,003,408.87</b>
<b>Highway Maintenance</b>						
System Preservation	50,382,639.22	1,863,120.97	41,166,710.05	9,215,929.17	81.71%	531,598.60
Operations	46,000,000.00	2,856,694.81	32,180,954.12	13,819,045.88	69.96%	29,143,199.80
Snow and Ice Control	46,000,000.00	1,063,456.38	35,795,948.02	10,204,051.98	77.82%	372,317.93
Unusual & Disaster Oper	7,500,000.00	235,747.34	3,138,191.12	4,361,808.88	41.84%	1,881,668.69
Equipment Operations	15,000,000.00	953,891.24	8,678,542.28	6,321,457.72	57.86%	13,442,136.74
Indirect Charges	20,943,553.00	1,451,664.78	16,425,102.63	4,518,450.37	78.43%	478,815.00
<b>SUBTOTAL: Highway Maintenance</b>	<b>\$185,826,192.22</b>	<b>\$8,424,575.52</b>	<b>\$137,385,448.22</b>	<b>\$48,440,744.00</b>	<b>73.93%</b>	<b>\$45,849,736.76</b>
<b>Highway Construction</b>						
Preliminary Engineering	50,100,000.00	2,750,968.69	33,648,930.46	16,451,069.54	67.16%	23,737,517.04
Right-Of-Way	15,000,000.00	1,862,604.02	10,643,291.46	4,356,708.54	70.96%	70,172.70
Construction	467,777,351.07	19,628,861.86	364,194,902.31	103,582,448.76	77.86%	956,796,225.52
Construction Engineering	25,000,000.00	2,397,496.58	24,014,652.87	985,347.13	96.06%	4,163,370.51
<b>SUBTOTAL: Highway Construction</b>	<b>\$557,877,351.07</b>	<b>\$26,639,931.15</b>	<b>\$432,501,777.10</b>	<b>\$125,375,573.97</b>	<b>77.53%</b>	<b>\$984,767,285.77</b>
<b>Construction Related Expense</b>						
Overhead	19,002,440.92	1,230,080.69	13,016,353.82	5,986,087.10	68.50%	27,155,148.38
Planning & Research	12,056,000.00	1,391,080.48	12,209,394.21	(153,394.21)	101.27%	15,416,321.26
Local Systems	125,553,747.72	6,205,160.19	118,465,140.99	7,088,606.73	94.35%	138,573,348.81
Highway Safety Office	5,213,250.00	310,536.40	3,945,244.57	1,268,005.43	75.68%	5,199,707.00
Public Transportation Asst	46,309,944.02	1,585,793.94	24,575,965.14	21,733,978.88	53.07%	12,322,700.37
<b>SUBTOTAL: Construction Related Expense</b>	<b>\$208,135,382.66</b>	<b>\$10,722,651.70</b>	<b>\$172,212,098.73</b>	<b>\$35,923,283.93</b>	<b>82.74%</b>	<b>\$198,667,225.82</b>
<b>AGENCY TOTAL</b>	<b>\$1,024,957,420.68</b>	<b>\$50,852,229.81</b>	<b>\$793,505,606.64</b>	<b>\$231,451,814.04</b>	<b>77.42%</b>	<b>\$1,263,043,814.24</b>

PROGRAM STATUS REPORT  
BUSINESS MONTH - APRIL 2021

<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	788,961.40	1,449,063.14	0.00	2,409,537.76	2,253,500.56	711,786.52	7,612,849.38
Temporary Salaries	277.81	4,851.54	0.00	34,890.29	11,312.10	7,962.42	59,294.16
Overtime	1,878.02	99,977.15	0.00	101,077.76	99,949.87	6,704.30	309,587.10
Employee Benefits	0.00	3,016,039.72	0.00	0.00	0.00	0.00	3,016,039.72
<b>SUBTOTAL: Personal Services</b>	<b>\$791,117.23</b>	<b>\$4,569,931.55</b>	<b>\$0.00</b>	<b>\$2,545,505.81</b>	<b>\$2,364,762.53</b>	<b>\$726,453.24</b>	<b>\$10,997,770.36</b>
<b>Operating Expenses</b>							
Utilities	0.00	189,624.65	0.00	115,127.81	290.13	46.14	305,088.73
Rentals	781.05	2,304.69	0.00	29,713.57	0.00	0.00	32,799.31
Repairs & Maintenance	0.00	275,445.55	0.00	366,359.24	160.69	600.45	642,565.93
Maintenance Contracts	0.00	0.00	0.00	484,052.36	0.00	0.00	484,052.36
Engineering Contracts	0.00	21,478.72	63,315.84	19,463.08	1,054,819.82	178,159.25	1,337,236.71
Contractual Services	27,780.35	120,933.89	0.00	104,303.59	2,294.54	929,103.19	1,184,415.56
Technology Expenses	275,195.70	781,575.87	0.00	168,532.42	0.00	89,745.94	1,315,049.93
Other Operating Expenses	41,764.12	15,023.84	0.00	1,940.20	232.03	7,071.00	66,031.19
<b>SUBTOTAL: Operating Expenses</b>	<b>\$345,521.22</b>	<b>\$1,406,387.21</b>	<b>\$63,315.84</b>	<b>\$1,289,492.27</b>	<b>\$1,057,797.21</b>	<b>\$1,204,725.97</b>	<b>\$5,367,239.72</b>
<b>Supplies and Materials</b>							
General Supplies & Materials	28,498.40	37,712.43	0.00	28,875.21	57.68	4,602.46	99,746.18
Maint & Const Materials	765.72	(342,409.10)	0.00	2,071,249.72	104,165.64	25,119.91	1,858,891.89
Automotive Supplies & Materials	0.00	130,791.65	0.00	958,373.55	0.00	0.00	1,089,165.20
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$29,264.12</b>	<b>(\$173,905.02)</b>	<b>\$0.00</b>	<b>\$3,058,498.48</b>	<b>\$104,223.32</b>	<b>\$29,722.37</b>	<b>\$3,047,803.27</b>
<b>Travel</b>							
In State Travel	13,588.86	11,209.67	0.00	533.25	14,173.88	16,975.78	56,481.44
Out of State Travel	0.00	2,062.00	0.00	0.00	0.00	0.00	2,062.00
<b>SUBTOTAL: Travel</b>	<b>\$13,588.86</b>	<b>\$13,271.67</b>	<b>\$0.00</b>	<b>\$533.25</b>	<b>\$14,173.88</b>	<b>\$16,975.78</b>	<b>\$58,543.44</b>
<b>Capital Outlay</b>							
Land	0.00	0.00	0.00	0.00	1,707,514.50	0.00	1,707,514.50
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	19,579,950.01	0.00	19,579,950.01
Buildings	0.00	542,250.00	976,876.74	0.00	0.00	0.00	1,519,126.74
Heavy Equipment and Vehicles	0.00	0.00	0.00	227,133.73	0.00	0.00	227,133.73
Specialty Equipment	0.00	0.00	0.00	11,146.69	86,507.00	93,839.35	191,493.04
<b>SUBTOTAL: Capital Outlay</b>	<b>\$0.00</b>	<b>\$542,250.00</b>	<b>\$976,876.74</b>	<b>\$238,280.42</b>	<b>\$21,373,971.51</b>	<b>\$93,839.35</b>	<b>\$23,225,218.02</b>
<b>Government Aid &amp; Distr</b>							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	1,544,261.30	1,544,261.30
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	269,240.53	269,240.53
Other Government Aid	0.00	0.00	0.00	0.00	1,000.00	6,341,153.17	6,342,153.17
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$8,154,655.00</b>	<b>\$8,155,655.00</b>
<b>Internal Redistributions</b>							
Redistribution	490,637.65	(4,003,185.63)	0.00	1,292,265.29	1,724,002.70	496,279.99	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$490,637.65</b>	<b>(\$4,003,185.63)</b>	<b>\$0.00</b>	<b>\$1,292,265.29</b>	<b>\$1,724,002.70</b>	<b>\$496,279.99</b>	<b>\$0.00</b>
<b>GRAND TOTAL:</b>	<b>\$1,670,129.08</b>	<b>\$2,354,749.78</b>	<b>\$1,040,192.58</b>	<b>\$8,424,575.52</b>	<b>\$26,639,931.15</b>	<b>\$10,722,651.70</b>	<b>\$50,852,229.81</b>

PROGRAM STATUS REPORT  
FISCAL YEAR TO DATE - APRIL 2021

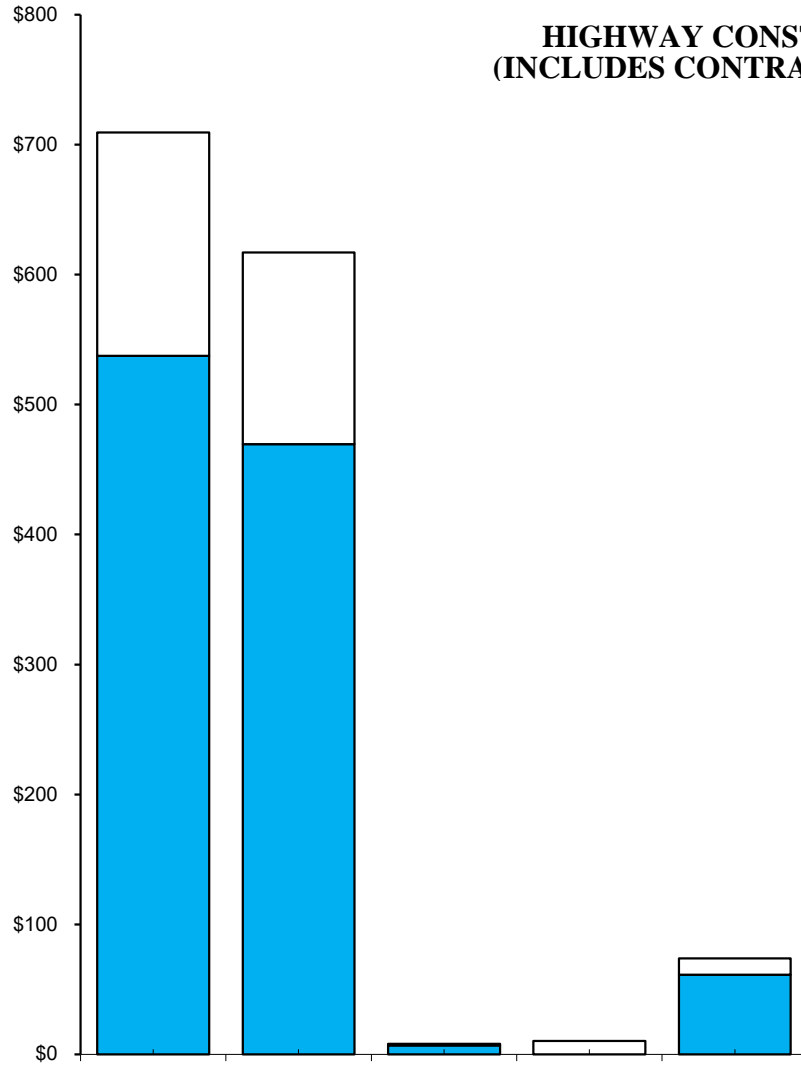
<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
<b>Personal Services</b>							
Permanent Salaries	8,213,769.86	20,115,209.06	0.00	25,707,679.54	22,723,885.13	7,117,861.64	83,878,405.23
Temporary Salaries	3,911.51	159,241.42	0.00	1,075,004.56	215,118.67	154,177.42	1,607,453.58
Overtime	18,023.18	(133,962.38)	0.00	3,946,951.63	1,562,714.28	86,427.90	5,480,154.61
Employee Benefits	0.00	31,964,920.25	0.00	0.00	0.00	0.00	31,964,920.25
<b>SUBTOTAL: Personal Services</b>	<b>\$8,235,704.55</b>	<b>\$52,105,408.35</b>	<b>\$0.00</b>	<b>\$30,729,635.73</b>	<b>\$24,501,718.08</b>	<b>\$7,358,466.96</b>	<b>\$122,930,933.67</b>
<b>Operating Expenses</b>							
Utilities	0.00	1,923,610.59	0.00	1,069,887.47	3,276.27	445.02	2,997,219.35
Rentals	8,333.62	28,904.62	0.00	650,309.65	1,250.00	5,368.91	694,166.80
Repairs & Maintenance	10,530.23	2,264,496.65	0.00	5,601,720.75	15,341.52	32,156.95	7,924,246.10
Maintenance Contracts	0.00	109,125.12	0.00	9,513,295.36	1,486.40	0.00	9,623,906.88
Engineering Contracts	0.00	327,207.16	762,132.20	143,596.17	16,723,742.53	3,041,339.56	20,998,017.62
Contractual Services	721,009.40	1,642,154.71	0.00	1,863,561.87	29,870.16	34,188,757.29	38,445,353.43
Technology Expenses	3,354,346.38	10,233,087.78	0.00	1,873,221.94	0.00	2,600,851.34	18,061,507.44
Other Operating Expenses	409,725.19	1,849,590.26	3,448.81	1,302,566.63	35,922.54	394,078.85	3,995,332.28
<b>SUBTOTAL: Operating Expenses</b>	<b>\$4,503,944.82</b>	<b>\$18,378,176.89</b>	<b>\$765,581.01</b>	<b>\$22,018,159.84</b>	<b>\$16,810,889.42</b>	<b>\$40,262,997.92</b>	<b>\$102,739,749.90</b>
<b>Supplies and Materials</b>							
General Supplies & Materials	400,044.69	239,465.98	3,512.41	366,338.90	150.35	39,719.92	1,049,232.25
Maint & Const Materials	31,403.25	361,669.37	0.00	45,079,307.43	383,419.10	236,160.86	46,091,960.01
Automotive Supplies & Materials	9.62	1,203,286.36	0.00	11,085,424.34	0.00	59.40	12,288,779.72
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$431,457.56</b>	<b>\$1,804,421.71</b>	<b>\$3,512.41</b>	<b>\$56,531,070.67</b>	<b>\$383,569.45</b>	<b>\$275,940.18</b>	<b>\$59,429,971.98</b>
<b>Travel</b>							
In State Travel	49,154.72	49,480.95	0.00	14,350.28	103,496.83	102,331.56	318,814.34
Out of State Travel	0.00	5,168.31	0.00	0.00	27.12	621.43	5,816.86
<b>SUBTOTAL: Travel</b>	<b>\$49,154.72</b>	<b>\$54,649.26</b>	<b>\$0.00</b>	<b>\$14,350.28</b>	<b>\$103,523.95</b>	<b>\$102,952.99</b>	<b>\$324,631.20</b>
<b>Capital Outlay</b>							
Land	0.00	424,415.83	0.00	0.00	8,890,468.25	3,575.00	9,318,459.08
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	36,299.73	363,490,806.06	0.00	363,527,105.79
Buildings	0.00	542,250.00	3,353,348.50	0.00	0.00	0.00	3,895,598.50
Heavy Equipment and Vehicles	0.00	0.00	0.00	11,632,075.46	0.00	0.00	11,632,075.46
IT Hardware / Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Specialty Equipment	0.00	0.00	0.00	20,246.69	253,457.00	167,815.00	441,518.69
<b>SUBTOTAL: Capital Outlay</b>	<b>\$0.00</b>	<b>\$966,665.83</b>	<b>\$3,353,348.50</b>	<b>\$11,688,621.88</b>	<b>\$372,634,731.31</b>	<b>\$171,390.00</b>	<b>\$388,814,757.52</b>
<b>Government Aid &amp; Distr</b>							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	24,159,906.22	24,159,906.22
Highway Safety Office	0.00	(4,860.05)	0.00	0.00	0.00	3,545,180.15	3,540,320.10
Other Government Aid	0.00	0.00	0.00	0.00	190,109.93	91,375,226.12	91,565,336.05
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$0.00</b>	<b>(\$4,860.05)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$190,109.93</b>	<b>\$119,080,312.49</b>	<b>\$119,265,562.37</b>
<b>Internal Redistributions</b>							
Redistribution	5,065,617.31	(44,306,500.28)	0.00	16,403,609.82	17,877,234.96	4,960,038.19	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$5,065,617.31</b>	<b>(\$44,306,500.28)</b>	<b>\$0.00</b>	<b>\$16,403,609.82</b>	<b>\$17,877,234.96</b>	<b>\$4,960,038.19</b>	<b>\$0.00</b>
<b>GRAND TOTAL:</b>	<b>\$18,285,878.96</b>	<b>\$28,997,961.71</b>	<b>\$4,122,441.92</b>	<b>\$137,385,448.22</b>	<b>\$432,501,777.10</b>	<b>\$172,212,098.73</b>	<b>\$793,505,606.64</b>

**BUDGET STATUS REPORT**  
**AGENCY SUMMARY BY ORGANIZATIONAL ELEMENT**  
**April 2021**

FISCAL YEAR 2021  
 Period Expired 83.33%  
 Pay Period Ending 4/11/2021

<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	726,686.28	52,293.78	544,569.79	182,116.49	74.94%	0.00
140 - LEGAL	2,947,290.91	87,908.04	967,033.27	1,980,257.64	32.81%	171,636.73
250 - STRATEGIC PLANNING DIVISION	3,403,938.90	177,744.18	2,560,932.57	843,006.33	75.23%	549,404.66
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,667,354.33	156,190.54	1,740,212.81	927,141.52	65.24%	136,657.37
<b>SUBTOTAL: OFFICE OF THE DIRECTOR</b>	<b>\$9,745,270.42</b>	<b>\$474,136.54</b>	<b>\$5,812,748.44</b>	<b>\$3,932,521.98</b>	<b>59.65%</b>	<b>\$857,698.76</b>
<b>OFFICE OF ENGINEERING</b>						
130 - CONTROLLER DIVISION	2,292,623.03	151,288.61	1,746,880.59	545,742.44	76.20%	0.00
320 - BRIDGE DIVISION	7,541,203.17	450,475.56	5,547,034.08	1,994,169.09	73.56%	1,306,197.22
340 - TRAFFIC ENGINEERING DIVISION	4,529,104.14	394,756.63	3,565,853.92	963,250.22	78.73%	375,414.17
350 - RIGHT OF WAY DIVISION	5,044,384.64	362,533.22	3,928,668.94	1,115,715.70	77.88%	5,526.30
360 - PROJECT DEVELOPMENT DIVISION	15,264,477.06	618,905.89	7,703,776.74	7,560,700.32	50.47%	8,454,569.15
370 - ROADWAY DESIGN DIVISION	26,301,169.47	1,131,660.94	16,745,184.99	9,555,984.48	63.67%	13,502,422.69
420 - PROGRAM MANAGEMENT DIVISION	1,459,088.46	135,540.89	1,120,721.51	338,366.95	76.81%	44,479.38
580 - LOCAL ASSISTANCE DIVISION	3,162,748.05	146,734.99	2,041,334.54	1,121,413.51	64.54%	1,274,941.84
<b>SUBTOTAL: OFFICE OF ENGINEERING</b>	<b>\$65,594,798.02</b>	<b>\$3,391,896.73</b>	<b>\$42,399,455.31</b>	<b>\$23,195,342.71</b>	<b>64.64%</b>	<b>\$24,963,550.75</b>
<b>OFFICE OF OPERATIONS</b>						
170 - HUMAN RESOURCES DIVISION	2,706,435.78	119,393.02	1,512,704.74	1,193,731.04	55.89%	6,150.00
260 - OPERATIONS DIVISION	21,611,340.79	1,696,158.58	18,240,136.27	3,371,204.52	84.40%	9,463,507.96
280 - BUSINESS TECH SUPPORT DIVISION	19,993,766.47	1,180,932.13	15,865,764.99	4,128,001.48	79.35%	47,166,200.33
380 - CONSTRUCTION DIVISION	2,920,457.69	239,683.97	2,408,046.13	512,411.56	82.45%	412.50
390 - MATERIALS & RESEARCH DIVISION	13,034,426.11	1,384,373.77	10,535,602.01	2,498,824.10	80.83%	10,133,404.14
610 - DISTRICT 1	34,024,031.74	2,296,590.88	28,581,427.76	5,442,603.98	84.00%	7,634,613.74
620 - DISTRICT 2	23,354,010.74	1,097,010.37	19,670,190.66	3,683,820.08	84.23%	5,679,711.49
630 - DISTRICT 3	31,339,572.44	1,714,880.67	28,675,018.18	2,664,554.26	91.50%	3,620,302.98
640 - DISTRICT 4	33,107,740.02	1,952,564.26	27,373,960.68	5,733,779.34	82.68%	4,861,425.06
650 - DISTRICT 5	23,367,222.04	1,507,070.93	18,881,403.68	4,485,818.36	80.80%	3,247,155.45
660 - DISTRICT 6	25,846,634.08	1,773,997.84	22,800,257.79	3,046,376.29	88.21%	5,858,650.34
670 - DISTRICT 7	17,087,182.51	776,420.03	14,163,262.40	2,923,920.11	82.89%	10,956,192.63
680 - DISTRICT 8	16,345,094.71	887,233.40	14,082,278.74	2,262,815.97	86.16%	2,972,106.46
<b>SUBTOTAL: OFFICE OF OPERATIONS</b>	<b>\$264,737,915.12</b>	<b>\$16,626,309.85</b>	<b>\$222,790,054.03</b>	<b>\$41,947,861.09</b>	<b>84.15%</b>	<b>\$111,599,833.08</b>
<b>BUDGETARY CONTROL</b>						
902 - SUPPLY BASE	0.00	(326,805.42)	115,866.38	(115,866.38)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	1,082,062.00	(412,047.92)	(4,618,980.85)	5,701,042.85	(426.87)%	124,154.29
904 - TRANSPORTATION CAPITAL	683,797,375.12	31,098,740.03	527,006,463.33	156,790,911.79	77.07%	1,125,498,577.36
<b>SUBTOTAL: BUDGETARY CONTROL</b>	<b>\$684,879,437.12</b>	<b>\$30,359,886.69</b>	<b>\$522,503,348.86</b>	<b>\$162,376,088.26</b>	<b>76.29%</b>	<b>\$1,125,622,731.65</b>
<b>AGENCY TOTAL</b>	<b>\$1,024,957,420.68</b>	<b>\$50,852,229.81</b>	<b>\$793,505,606.64</b>	<b>\$231,451,814.04</b>	<b>77.42%</b>	<b>\$1,263,043,814.24</b>

**FY-2021  
HIGHWAY CONSTRUCTION CONTRACT LETTINGS  
(INCLUDES CONTRACTED CONSTRUCTION COSTS ONLY)  
\$ IN MILLIONS**



SUMMARY BY PROGRAM YEAR					
LETTING DATE	STATE SYSTEM			LOCAL SYSTEM	TOTAL
	FY-2021 PROGRAM PROJECTS	PRIOR YEAR PROJECTS	ADVANCED PROJECTS	FY-2021 PROJECTS	
7/16/2020	0.09	0.72			0.81
8/20/2020	103.08			11.16	114.24
9/3 & 24/2020	53.32			1.04	54.36
10/8 & 15 & 29/2020	55.25	5.72		41.60	102.57
11/19/2020	125.39	0.33		3.46	129.18
12/10 & 17/2020	2.39			1.19	3.58
1/14 & 28/2021	55.82				55.82
2/25/2021	61.97			2.48	64.45
3/18/2021	8.27			0.26	8.53
4/8/2021	3.99				3.99
5/6/2021					
6/17/2021					
	469.57	6.77	0.00	61.19	537.53

SUMMARY BY DISTRICT									
LETTING DATE	D-1	D-2	D-3	D-4	D-5	D-6	D-7	D-8	TOTAL
7/16/2020		0.09			0.72				0.81
8/20/2020	21.50	7.75	5.51	1.76	15.44	51.47		10.81	114.24
9/3 & 24/2020	1.04	2.53		16.77	4.81	10.80	15.36	3.05	54.36
10/8 & 15 & 29/2020	12.74	39.65	7.55	22.74	7.37	6.78	5.74		102.57
11/19/2020	7.21	54.66	24.95		32.00	10.36			129.18
12/10 & 17/2020	0.50	1.89						1.19	3.58
1/14 & 28/2021		46.18	1.83	0.75	2.93	4.13			55.82
2/25/2021		25.59	17.90	18.90	2.06				64.45
3/18/2021				3.96				4.57	8.53
4/8/2021	0.61	0.60	0.60	0.44	0.64	0.63		0.47	3.99
5/6/2021									
6/17/2021									
	43.60	178.94	58.34	65.32	65.97	84.17	21.10	20.09	537.53

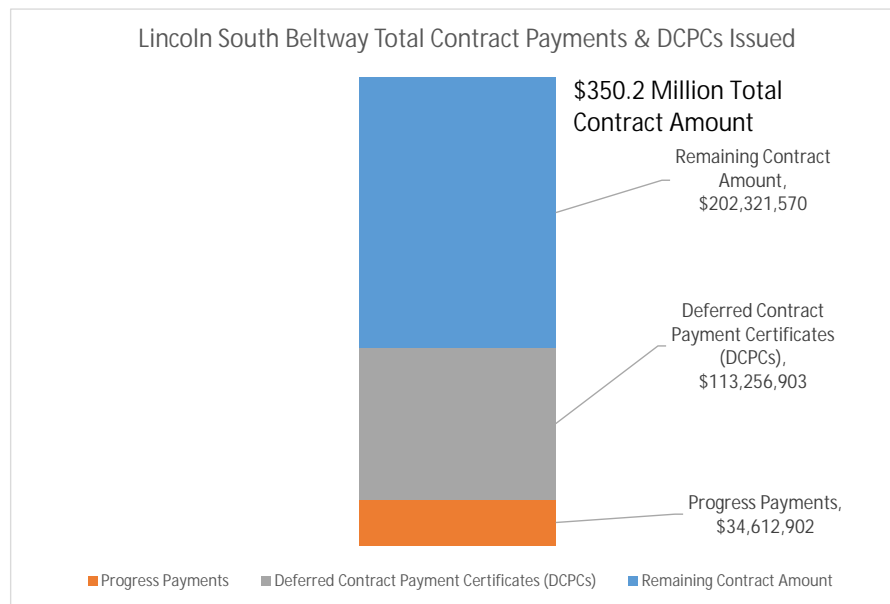
	State System				Local System
	Total Letting(1)	FY 2021 Program (2)	Prior Year Projects (3)	Advanced Projects	FY2021 Program (4)
% Let to Date	75.8%	76.1%	84.5%	0.0%	82.9%
Actual \$ Let	537.53	469.57	6.77	0.00	61.19
Projected \$ Remaining	171.78	147.50	1.24	10.37	12.67
<b>Total</b>	<b>\$709.31</b>	<b>\$617.07</b>	<b>\$8.01</b>	<b>\$10.37</b>	<b>\$73.86</b>

- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
  - (2) FY-2021 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 April 30, 2021.

## Lincoln South Beltway Construction Contract Payments and Deferred Payment Certificates Issued Through April 2021

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 April 2021)

Remaining Contract Amount	\$202,321,570
Progress Payments	\$34,612,902
Deferred Contract Payment Certificates (DCPCs)	\$113,256,903

### DCPC Payments Due by State Fiscal Year (for DCPCs Issued Through April 2021)

FY 2023	\$15,000,000
FY 2024	\$29,941,375
FY 2025	\$29,876,813
FY 2026	\$29,884,313
FY 2027	\$8,554,403
<b>Total DCPCs to date</b>	<b>\$113,256,903</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.

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## FEDERAL APPORTIONMENT DEFINITIONS

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

**CONGESTION MITIGATION & AIR QUALITY** = This program provides a flexible funding source 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)** = The HSIP is a core 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** = Funding to assist in development of transportation improvement programs, long-range transportation plans and other technical studies in the metropolitan areas.

**NATIONAL HIGHWAY FREIGHT PROGRAM (NHFP)** = The purpose, among other goals, of the National Highway Freight Program (NHFP) is to improve efficient movement of freight on the National Highway Freight Network (NHFN).

**NATIONAL HIGHWAY PERFORMANCE PROGRAM (NHPP)** = The purposes of this program is 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** = The purpose of this program is 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** = Funds used for an annual program established 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 PROGRAM (STP)** = 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.



**APPORTIONED FEDERAL HIGHWAY FUNDS  
(\$ IN MILLIONS)**

Federal Trust Fund	MAP-21		Fixing America's Surface Transportation = FAST											
	Fiscal 2015 Apportionment		Fiscal 2016 Apportionment		Fiscal 2017 Apportionment		Fiscal 2018 Apportionment		Fiscal 2019 Apportionment		Fiscal 2020 Apportionment		Fiscal 2021 Apportionment	
	National Prelim Tables	Nebraska Actual	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska
National Hwy Perf Prog (NHPP)	21,759	157,699	20,895	161,392	22,828	164,017	21,855	167,506	22,134	171,617	22,820	174,622	22,811	173,531
Surface Transportation Block Grant	9,553	80,245	10,812	81,732	10,589	83,247	11,219	85,196	11,432	87,186	11,704	88,896	11,717	88,296
STP - Bridge Off System		3,777		-		3,777		3,777		3,777		3,777		3,777
STP - Flexible - Any Area		33,607		33,470		33,379		33,456		33,508		33,412		33,159
STP - MAPA - Omaha		13,438		13,935		14,468		15,092		15,733		16,338		16,227
STP - LCLC - Lincoln		5,296		5,492		5,702		5,948		6,200		6,439		6,395
STP - 5,001 to 200,000 Population		7,385		7,659		7,952		8,295		8,647		8,979		8,919
STP - 5,000 and Less Population		11,266		11,682		12,130		12,652		13,190		13,697		13,604
Highway Planning		4,107		4,288		4,379		4,482		4,598		4,691		4,661
Research		1,369		1,429		1,494		1,494		1,533		1,563		1,554
Transportation Alternatives (TAP)	668	5,552	835	4,927	751	5,677	766	5,800	766	5,800	767	5,801	768	5,801
Recreational Trails	81	1,217	84	1,205	84	1,217	83	1,215	83	1,217	83	1,217	82	1,217
Highway Safety Improvement Prog	2,241	14,458	2,059	12,655	2,275	14,910	2,272	15,221	2,312	15,566	2,359	15,819	2,359	15,713
Rail-Highway Crossings	220	3,564	350	5,702	230	3,692	235	3,767	240	3,834	245	3,900	245	3,883
Congestion Mitigation & Air Qual CMAQ	2,316	9,820	2,263	10,043	2,360	10,200	2,355	10,411	2,393	10,637	2,446	10,812	2,444	10,744
Metropolitan Planning	320	1,567	329	1,651	336	1,673	343	1,711	350	1,754	358	1,788	358	1,777
National Freight Program			1,117	8,270	1,091	7,860	1,196	8,588	1,341	9,694	1,488	10,730	1,489	10,663
Redistribution - Certain Authorizations	123	0,913		0,874		0,968	51	0,376	61	0,451	45	0,327	55	0,398
Redistribution - TIFIA	632	4,721												
<b>Sub-Total Core Funds</b>	<b>\$ 37,913</b>	<b>\$ 279,756</b>	<b>\$38,744</b>	<b>\$ 288,451</b>	<b>\$ 40,544</b>	<b>\$ 293,461</b>	<b>\$ 40,375</b>	<b>\$ 299,791</b>	<b>\$ 41,112</b>	<b>\$ 307,756</b>	<b>\$ 42,315</b>	<b>\$ 313,912</b>	<b>\$ 42,328</b>	<b>\$ 312,023</b>
National Highway Perf Exempt	639	4,853	639	4,524	595	4,489	597	4,512	599	4,546	601	4,543	603	4,524
Others & Ext of Alloc Programs	11	0,150		1,274										
<b>Total</b>	<b>\$ 38,563</b>	<b>\$ 284,759</b>	<b>\$ 39,383</b>	<b>\$ 294,249</b>	<b>\$ 41,139</b>	<b>\$ 297,950</b>	<b>\$ 40,972</b>	<b>\$ 304,303</b>	<b>\$ 41,711</b>	<b>\$ 312,302</b>	<b>\$ 42,916</b>	<b>\$ 318,455</b>	<b>\$ 42,931</b>	<b>\$ 316,547</b>
<b>Obligation Authority</b>														
Core Formula Obligation Limitation	35,870	263,137	37,015	273,728	40,548	271,600	44,234	274,849	36,629	277,028	46,365	284,111	46,365	277,251
August Redistribution	1,907	17,802	2,833	19,000	3,137	31,224	4,184	32,000	3,972	34,443	4,762	45,000		
Total Annual Obligation Authority	<b>\$ 36,265</b>	<b>\$ 280,939</b>	<b>\$ 39,848</b>	<b>292,728</b>	<b>\$ 43,685</b>	<b>302,824</b>	<b>\$ 48,418</b>	<b>306,849</b>	<b>\$ 40,601</b>	<b>311,471</b>	<b>\$ 51,127</b>	<b>329,111</b>	<b>\$ 46,365</b>	<b>277,251</b>

**Footnotes:**  
FY21 Apportionment per Public Law 116-159. Available Obligation Limitation per Public Law 116-260 reflects 88.9% of the annual amount through September 30, 2021.

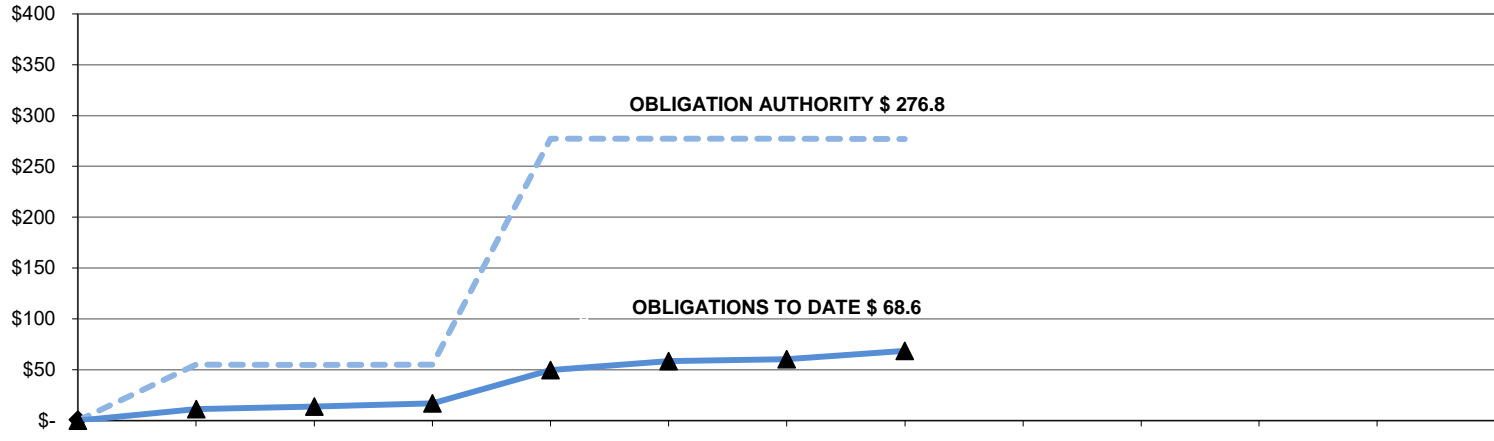
**STATUS OF FEDERAL HIGHWAY APPORTIONMENTS**  
**FEDERAL FY-2021**  
**APRIL 30, 2021**

APPORTIONMENT TYPE	APPORT	FAST Act	TRANSFERS			CURRENT	ADVANCED	
	BALANCE	FY-2021	ADJ & SPECIAL	TOTAL	OBLIGATIONS <sup>(A)</sup>	APPORT	CONSTRUCTION	UNPAID
	9/30/2020	APPORT <sup>(B)</sup>	APPORT			BALANCE	COMMITTED	OBLIGATIONS
National Hwy Perf Prog (NHPP)	14,382,721	173,530,743	-	187,913,464	42,318,594	145,594,870	162,487,854	104,551,280
Interstate Maintenance	-	-	-	-	-	-	-	-
National Highway Sys	-	-	-	-	-	-	-	-
Highway Bridge Program	-	-	-	-	-	-	-	67,903
STP - Bridge Off System	37,391	3,777,257	-	3,814,648	3,507,521	307,127	-	4,811,892
STP - Flexible - Any Area	1,350,799	33,159,291	-	34,510,090	7,937,488	26,572,603	80,309,497	83,319,083
STP - MAPA - Omaha	1,014,529	16,226,849	(146,310)	17,095,068	3,122,267	13,972,801	23,322,866	53,052,857
STP - LCLC - Lincoln	14,254,565	6,395,182	-	20,649,747	3,842,307	16,807,440	73,093	5,347,070
STP - 5,001 to 200,000 Pop	34,748,093	8,918,511	-	43,666,604	981,500	42,685,104	8,000	2,376,049
STP - 5,000 & Less Population	392,878	13,604,127	-	13,997,005	929,205	13,067,800	-	9,404,065
Congestion Mitigation & Air Qual	237,929	10,744,227	-	10,982,156	949,267	10,032,889	-	6,339,702
Highway Safety Improvemt Prog	20,980,044	15,713,289	-	36,693,333	3,566,917	33,126,416	2,590,919	11,074,196
Rail-Hwy - Hazard Elimination	1,435,380	1,941,324	-	3,376,704	1,935,261	1,441,444	2,355,797	1,754,817
Rail-Hwy - Protection Devices	8,233,472	1,941,325	-	10,174,797	890,766	9,284,031	-	3,279,251
Highway Planning	1,539,880	4,661,443	(13)	6,201,309	(1,000,000)	7,201,309	2,089	6,084,183
Research	293,360	1,553,815	(199,627)	1,647,548	342,907	1,304,640	141,795	5,022,215
Metropolitan Planning	293,435	1,776,501	-	2,069,936	-	2,069,936	-	2,910,989
National Hwy Freight Program	-	10,663,255	-	10,663,255	-	10,663,255	-	10,730,335
TAP - Flex	127,447	2,900,268	-	3,027,715	(5,123)	3,032,838	-	2,341,974
TAP - >200,000 Population	942,591	1,453,327	-	2,395,918	(170,729)	2,566,647	-	1,655,733
TAP - 5,001 to 200,000 Pop	16,097	572,960	-	589,057	-	589,057	-	743,299
TAP - 5,000 and Less Population	935,555	873,981	-	1,809,536	75,514	1,734,022	-	1,367,488
Recreational Trails	1,444,778	1,205,213	-	2,649,991	(16,950)	2,666,941	-	3,811,455
Enhancement	218,634	-	-	218,634	1,108	217,526	-	223,451
Safe Routes to School Prog	163,140	-	-	163,140	(37,353)	200,493	-	85,867
Redistribution - Certain Auth.	1,498,117	2,127,259	-	3,625,376	(401,317)	4,026,693	-	2,624,065
Redistribution - TIFIA	-	-	-	-	-	-	-	-
Repurposed/Special Earmark	-	-	-	-	(144,236)	144,236	-	1,753,614
Other	-	-	(12,174)	(12,174)	-	(12,174)	-	1,093,443
<b>Total Formula Funds</b>	<b>\$ 104,540,835</b>	<b>\$ 313,740,147</b>	<b>\$ (358,124)</b>	<b>\$ 417,922,857</b>	<b>\$ 68,624,914</b>	<b>\$ 349,297,944</b>	<b>\$ 271,291,910</b>	<b>\$ 325,826,276</b>
Allocated/Discretionary Funds	14,859	107,385	2,852,662	2,974,906	(172)	2,975,078	-	18,085,211
<b>Total Subject to Annual Obligation Limits</b>	<b>\$ 104,555,694</b>	<b>\$ 313,847,532</b>	<b>\$ 2,494,538</b>	<b>\$ 420,897,764</b>	<b>\$ 68,624,742</b>	<b>\$ 352,273,022</b>	<b>\$ 271,291,910</b>	<b>\$ 343,911,487</b>
Special Limit/Allocated Exempt Equity Bonus	133,849,934	4,523,586	103,008,663	241,382,183	38,540,443	202,841,740	-	60,460,630
<b>GRAND TOTAL</b>	<b>\$ 238,405,628</b>	<b>\$ 318,371,118</b>	<b>\$ 105,503,201</b>	<b>\$ 662,279,946</b>	<b>\$ 107,165,185</b>	<b>\$ 555,114,761</b>	<b>\$ 271,291,910</b>	<b>\$ 404,372,116</b>

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

(B) FY21 Apportionment per Public Law 116-159.

**STATUS OF FEDERAL HIGHWAY OBLIGATION AUTHORITY  
FEDERAL FY-2021  
(\$ 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>54.9</b>	<b>54.8</b>	<b>54.9</b>	<b>277.2</b>	<b>277.4</b>	<b>277.2</b>	<b>276.8</b>					
<b>OA Used</b>	<b>0.0</b>	<b>11.3</b>	<b>13.7</b>	<b>16.9</b>	<b>49.6</b>	<b>58.4</b>	<b>60.4</b>	<b>68.6</b>					

	<u>FEDERAL FY-2020</u> <u>OBLIGATION AUTHORITY</u>		<u>FEDERAL FY-2021</u> <u>OBLIGATION AUTHORITY</u>		
<u>FORMULA AND ALLOCATED FUNDS SUBJECT TO ANNUAL OBLIGATION LIMITATION</u>	As of September 30, 2020		As of April 30, 2021		
Formula Obligation Limitation	\$	284.1	\$	277.2	
August Redistribution		45.0		-	
Redistribution - TIFIA		-		-	
Transfers	\$	0.7	\$	(0.4)	Period Expired
<b>Subtotal</b>	<b>\$</b>	<b>329.8</b>	<b>\$</b>	<b>276.8</b>	<b>58.3%</b>
Other Allocation Obligation Limitation		18.5		-	
<b>Annual Obligation Limitation</b>	<b>\$</b>	<b>348.3</b>	<b>\$</b>	<b>276.8</b>	
Formula Obligations to Date		0.0		(68.6)	Obligated
Allocated Obligations to Date		-		-	<b>24.8%</b>
<b>Subtotal</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>(68.6)</b>	
<b>Obligation Authority Balance</b>	<b>\$</b>	<b>348.30</b>	<b>\$</b>	<b>208.2</b>	
<u>SPECIAL LIMITATION</u>					
National Highway Perf Exempt		4.5		4.5	
Congestion MGMT Tech Deploy		0.0		2.7	
Highway Infrastructure COVID		0.0		71.7	
Highway Infrastructure (NON-COVID)		0.0		22.9	
Competitive Highway Bridge Program		0.0		8.5	
Training and Education Fast		0.2		-	
National Infrastructure Invest TIGER IX		25.0		-	
National Infrastructure Invest Build 2019		17.0		-	
National Infrastructure Invest Build 2018		20.0		-	
Previous Years Funding		152.0		136.9	
<b>Total Special Obligation Limitation</b>	<b>\$</b>	<b>218.6</b>	<b>\$</b>	<b>247.2</b>	
Obligations to Date		0.0		(38.5)	
<b>Obligation Authority Balance</b>	<b>\$</b>	<b>218.6</b>	<b>\$</b>	<b>208.7</b>	

FY21 Available Obligation limitation per Public Law 116-260 reflects 88.9% of the annual amount through September 30, 2021.

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY SYSTEM**

**CURRENT MONTH - APRIL 2021**

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
<b>STATE</b>	PRELIMINARY ENGINEERING	1,486,045.85	253.91	23.37	2,949.03	2,365.26	1,491,637.42
	RIGHT OF WAY	1,746,146.47	0.00	0.00	13,495.65	0.00	1,759,642.12
	CONSTRUCTION	8,035,150.49	10,571,676.71	0.00	1,081,015.81	0.00	19,687,843.01
	CONSTRUCTION ENGINEERING	513,262.80	1,127,256.76	331.26	9,953.24	7,969.98	1,658,774.04
	PLANNING & RESEARCH	2,074.72	7,170.29	0.00	0.00	786.68	10,031.69
	<b>TOTAL</b>	<b>\$ 11,782,680.33</b>	<b>\$ 11,706,357.67</b>	<b>\$ 354.63</b>	<b>\$ 1,107,413.73</b>	<b>\$ 11,121.92</b>	<b>\$ 24,607,928.28</b>
<b>LOCAL</b>	PRELIMINARY ENGINEERING	23,624.61	308,347.73	21,781.96	32,899.38	450.45	387,104.13
	RIGHT OF WAY	0.00	30,574.36	724.01	1,981.76	0.00	33,280.13
	CONSTRUCTION	718,680.54	3,717,808.72	285,058.66	1,362,825.51	0.07	6,084,373.50
	CONSTRUCTION ENGINEERING	6,901.33	197,532.21	16,645.25	53,380.48	247.49	274,706.76
	PLANNING & RESEARCH	16.97	82,397.55	0.00	20,582.41	0.00	102,996.93
	<b>TOTAL</b>	<b>\$ 749,223.45</b>	<b>\$ 4,336,660.57</b>	<b>\$ 324,209.88</b>	<b>\$ 1,471,669.54</b>	<b>\$ 698.01</b>	<b>\$ 6,882,461.45</b>
<b>NON-HWY</b>	PRELIMINARY ENGINEERING	1,304,509.88	22,683.74	0.00	4,289.89	2,709.54	1,334,193.05
	RIGHT OF WAY	90,347.00	706.64	0.00	176.65	0.00	91,230.29
	CONSTRUCTION	0.00	206,203.95	0.00	1,619,081.68	0.00	1,825,285.63
	CONSTRUCTION ENGINEERING	682,084.76	40,230.95	0.00	10,071.71	0.00	732,387.42
	TRAFFIC SAFETY & TRANS	175,034.38	341,576.75	0.00	0.00	0.00	516,611.13
	PLANNING & RESEARCH	300,303.64	1,020,107.66	0.00	34,029.76	34,384.85	1,388,825.91
	PUBLIC TRANSPORTATION ASSIST	88,288.44	1,497,509.72	13,079.17	0.00	16,936.35	1,615,813.68
	<b>TOTAL</b>	<b>\$ 2,640,568.10</b>	<b>\$ 3,129,019.41</b>	<b>\$ 13,079.17</b>	<b>\$ 1,667,649.69</b>	<b>\$ 54,030.74</b>	<b>\$ 7,504,347.11</b>
<b>TOTAL - CURRENT MONTH</b>		<b>\$ 15,172,471.88</b>	<b>\$ 19,172,037.65</b>	<b>\$ 337,643.68</b>	<b>\$ 4,246,732.96</b>	<b>\$ 65,850.67</b>	<b>\$ 38,994,736.84</b>

**FISCAL YEAR TO DATE - APRIL 2021**

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
<b>STATE</b>	PRELIMINARY ENGINEERING	20,668,276.44	76,750.24	97,586.63	32,832.34	60,087.64	20,935,533.29
	RIGHT OF WAY	9,343,917.56	284,143.92	84,358.94	164,600.30	0.00	9,877,020.72
	CONSTRUCTION	84,642,368.39	264,120,942.15	586,866.54	12,720,035.99	1,398,741.41	363,468,954.48
	CONSTRUCTION ENGINEERING	6,241,669.89	11,463,063.74	10,526.80	228,035.95	143,631.27	18,086,927.65
	PLANNING & RESEARCH	104,333.92	212,998.21	0.00	0.00	104,747.04	422,079.17
	<b>TOTAL</b>	<b>\$ 121,000,566.20</b>	<b>\$ 276,157,898.26</b>	<b>\$ 779,338.91</b>	<b>\$ 13,145,504.58</b>	<b>\$ 1,707,207.36</b>	<b>\$ 412,790,515.31</b>
<b>LOCAL</b>	PRELIMINARY ENGINEERING	305,212.43	3,419,351.70	217,765.90	870,076.81	45,569.23	4,857,976.07
	RIGHT OF WAY	5,692.19	3,719,711.31	22,625.79	591,984.47	278,434.55	4,618,448.31
	CONSTRUCTION	9,219,679.50	41,450,506.68	3,358,005.42	14,454,330.36	262,413.41	68,744,935.37
	CONSTRUCTION ENGINEERING	721,552.16	3,740,425.20	240,967.50	1,225,072.74	(52,486.34)	5,875,531.26
	PLANNING & RESEARCH	11,270.42	615,334.28	(5,055.59)	132,031.60	112.28	753,692.99
	<b>TOTAL</b>	<b>\$ 10,263,406.70</b>	<b>\$ 52,945,329.17</b>	<b>\$ 3,834,309.02</b>	<b>\$ 17,273,495.98</b>	<b>\$ 534,043.13</b>	<b>\$ 84,850,584.00</b>
<b>NON-HWY</b>	PRELIMINARY ENGINEERING	13,296,184.54	832,137.58	0.00	99,839.98	123,827.51	14,351,989.61
	RIGHT OF WAY	906,571.59	80,499.30	0.00	20,124.73	0.00	1,007,195.62
	CONSTRUCTION	28,536,498.10	5,011,873.56	0.00	2,881,852.84	0.00	36,430,224.50
	CONSTRUCTION ENGINEERING	5,450,193.15	616,180.87	0.00	149,254.90	0.00	6,215,628.92
	TRAFFIC SAFETY & TRANS	609,352.06	5,181,286.73	0.00	0.00	3,842.20	5,794,480.99
	PLANNING & RESEARCH	2,895,069.50	8,692,282.00	196.30	180,051.91	376,559.34	12,144,159.05
	PUBLIC TRANSPORTATION ASSIST	8,454,533.88	16,006,994.02	198,355.81	50,132.33	332,105.98	25,042,122.02
	<b>TOTAL</b>	<b>\$ 60,148,402.82</b>	<b>\$ 36,421,254.06</b>	<b>\$ 198,552.11</b>	<b>\$ 3,381,256.69</b>	<b>\$ 836,335.03</b>	<b>\$ 100,985,800.71</b>
<b>TOTAL - FISCAL YEAR TO DATE</b>		<b>\$ 191,412,375.72</b>	<b>\$ 365,524,481.49</b>	<b>\$ 4,812,200.04</b>	<b>\$ 33,800,257.25</b>	<b>\$ 3,077,585.52</b>	<b>\$ 598,626,900.02</b>

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT  
APRIL 2021**

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	1,971,070,528.25	1,036,176,547.15	934,893,981.10	11,782,680.33	121,000,566.20	(6,285,524.75)
	FEDERAL	1,498,752,531.67	1,226,552,235.48	272,200,296.19	11,706,357.67	276,157,898.26	69,162,561.41
	COUNTY	2,636,993.74	2,336,335.51	300,658.23	354.63	779,338.91	6,570.15
	CITY	81,904,529.63	35,521,162.47	46,383,367.16	1,107,413.73	13,145,504.58	4,196,765.60
	OTHER	22,344,714.90	20,950,985.92	1,393,728.98	11,121.92	1,707,207.36	102,593.89
<b>STATE HIGHWAY SYSTEM TOTALS</b>		<b>\$ 3,576,709,298.19</b>	<b>\$ 2,321,537,266.53</b>	<b>\$ 1,255,172,031.66</b>	<b>\$ 24,607,928.28</b>	<b>\$ 412,790,515.31</b>	<b>\$ 67,182,966.30</b>
LOCAL HIGHWAY SYSTEM							
	STATE	65,314,910.50	42,812,578.80	22,502,331.70	749,223.45	10,263,406.70	(694,193.96)
	FEDERAL	368,468,355.23	255,194,850.36	113,273,504.87	4,336,660.57	52,945,329.17	16,234,077.63
	COUNTY	17,321,569.40	10,543,095.04	6,778,474.36	324,209.88	3,834,309.02	1,307,111.02
	CITY	127,172,457.49	77,016,295.27	50,156,162.22	1,471,669.54	17,273,495.98	3,061,890.07
	OTHER	11,374,503.87	8,434,311.98	2,940,191.89	698.01	534,043.13	28,875.51
<b>LOCAL HIGHWAY SYSTEM TOTALS</b>		<b>\$ 589,651,796.49</b>	<b>\$ 394,001,131.45</b>	<b>\$ 195,650,665.04</b>	<b>\$ 6,882,461.45</b>	<b>\$ 84,850,584.00</b>	<b>\$ 19,937,760.27</b>
NON-HIGHWAY							
	STATE	381,264,775.98	368,925,878.21	12,338,897.77	2,640,568.10	60,148,402.82	42,705,814.98
	FEDERAL	224,595,456.24	132,419,413.74	92,176,042.50	3,129,019.41	36,421,254.06	13,682,446.04
	COUNTY	1,373,597.82	493,714.91	879,882.91	13,079.17	198,552.11	95,213.07
	CITY	9,053,576.04	6,966,709.60	2,086,866.44	1,667,649.69	3,381,256.69	1,998,087.70
	OTHER	15,011,065.65	12,514,218.33	2,496,847.32	54,030.74	836,335.03	440,604.00
<b>NON-HIGHWAY TOTALS</b>		<b>\$ 631,298,471.73</b>	<b>\$ 521,319,934.79</b>	<b>\$ 109,978,536.94</b>	<b>\$ 7,504,347.11</b>	<b>\$ 100,985,800.71</b>	<b>\$ 58,922,165.79</b>
<b>GRAND TOTALS</b>		<b>\$ 4,797,659,566.41</b>	<b>\$ 3,236,858,332.77</b>	<b>\$ 1,560,801,233.64</b>	<b>\$ 38,994,736.84</b>	<b>\$ 598,626,900.02</b>	<b>\$ 146,042,892.36</b>

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY WORK PHASE  
APRIL 2021**

<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>
OTHER	0.01	0.00	0.01	0.00	0.00	0.00
PRELIMINARY ENGINEERING	544,521,008.90	401,371,089.58	143,149,919.32	3,212,934.60	40,145,498.97	14,140,746.85
RIGHT OF WAY	188,633,592.87	131,310,999.53	57,322,593.34	1,884,152.54	15,502,664.65	6,064,907.99
UTILITIES	52,239,835.93	24,198,169.56	28,041,666.37	137,542.19	4,142,992.87	1,451,616.79
CONSTRUCTION	3,520,784,006.44	2,348,344,808.03	1,172,439,198.41	27,459,959.95	464,501,121.48	94,716,215.18
CONSTRUCTION ENGINEERING	234,401,973.61	153,632,267.46	80,769,706.15	2,665,868.22	30,178,087.83	9,325,058.49
TRAFFIC SAFETY	39,403,728.61	20,805,812.50	18,597,916.11	516,611.13	5,794,480.99	2,451,115.11
PLANNING & RESEARCH	105,721,173.63	76,648,896.81	29,072,276.82	1,501,854.53	13,319,931.21	5,502,365.81
PUBLIC TRANSPORTATION	111,954,246.41	80,546,289.30	31,407,957.11	1,615,813.68	25,042,122.02	12,390,866.14
<b>GRAND TOTALS</b>	<b>\$ 4,797,659,566.41</b>	<b>\$ 3,236,858,332.77</b>	<b>\$ 1,560,801,233.64</b>	<b>\$ 38,994,736.84</b>	<b>\$ 598,626,900.02</b>	<b>\$ 146,042,892.36</b>

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY FINANCING PARTICIPANT  
APRIL 2021**

<b>WHO</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	1,255,309,838.83	973,396,796.07	281,913,042.76	5,439,311.37	151,459,813.81	55,444,874.22
ROADS OPERATION FUND AC*	228,771,122.32	6,217,057.22	222,554,065.10	4,127,197.70	5,195,102.33	1,488,351.98
GRADE CROSSING FUND	2,890,875.64	1,507,995.61	1,382,880.03	(1,907.25)	119,734.33	(17,563.64)
GRADE SEPARATION-TMT	28,151,856.28	25,224,408.49	2,927,447.79	19,092.07	1,270,583.35	51,893.33
RECREATION ROAD FUND	13,686,433.39	9,960,077.31	3,726,356.08	269,952.45	3,250,614.65	343,245.06
ST HWY CAPITAL IMPR	733,121,038.48	323,901,218.07	409,219,820.41	3,616,268.98	(9,451,020.60)	(27,253,036.49)
STATE AID BRIDGE	4,514,400.16	4,067,021.47	447,378.69	15,888.14	1,358,637.07	68,867.14
TRANS INFRA BANK	151,204,649.63	103,640,429.92	47,564,219.71	1,686,668.42	38,208,910.78	5,599,464.67
<b>TOTAL STATE FUNDS</b>	<b>\$ 2,417,650,214.73</b>	<b>\$ 1,447,915,004.16</b>	<b>\$ 969,735,210.57</b>	<b>\$ 15,172,471.88</b>	<b>\$ 191,412,375.72</b>	<b>\$ 35,726,096.27</b>
FEDERAL FUNDS	2,091,816,343.14	1,614,166,499.58	477,649,843.56	19,172,037.65	365,524,481.49	99,079,085.08
COUNTY FUNDS	21,332,160.96	13,373,145.46	7,959,015.50	337,643.68	4,812,200.04	1,408,894.24
CITY FUNDS	218,130,563.16	119,504,167.34	98,626,395.82	4,246,732.96	33,800,257.25	9,256,743.37
OTHER FUNDS	48,730,284.42	41,899,516.23	6,830,768.19	65,850.67	3,077,585.52	572,073.40
<b>GRAND TOTALS</b>	<b>\$ 4,797,659,566.41</b>	<b>\$ 3,236,858,332.77</b>	<b>\$ 1,560,801,233.64</b>	<b>\$ 38,994,736.84</b>	<b>\$ 598,626,900.02</b>	<b>\$ 146,042,892.36</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.

**Build Nebraska Act  
Financial Status  
April 30, 2021**

The Build Nebraska Act (BNA) was passed into law in May 2011 (LB 84, codified as law 39-2703) with an effective period of twenty years, from July 1, 2013 through June 30, 2033. The Department was given the authority to adopt and promulgate rules and regulations to carry out this act.

REVENUE: This act designated 1/4 of 1 percent of state General Fund sales tax revenue to be used for state and local surface transportation projects. This revenue is distributed 85% into the State Highway Capital Improvement Fund and 15% into the Highway Allocation Fund for the cities and counties.

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.

<b>State Highway Capital Improvement Fund</b>					
	<b>Current Month</b>	<b>Fiscal Year To Date</b>	<b>Life To Date</b>	<b>Active Projects Unexpended Balance</b>	<b>Planned Future Expenditures</b>
<b>Revenue</b>	\$ 5,570,614.50	\$ 66,562,853.33	\$ 515,229,580.50		
<b>Expenditures</b>					
Expressway and High Priority Corridors	3,616,188.56	(9,550,259.12)	212,913,246.29	385,744,311.47	364,262,122.03
Other Highways	80.42	99,238.52	110,987,971.78	23,475,508.94	202,010,343.30
BNA Projects Completed/Closed			111,468,089.96		
<b>Total</b>	<b>\$ 3,616,268.98</b>	<b>\$ (9,451,020.60)</b>	<b>\$ 435,369,308.03</b>	<b>\$ 409,219,820.41</b>	<b>\$ 566,272,465.33</b>
<b>Funds Available</b>			<b>\$ 79,860,272.47</b>		

Note: Expenditures reflect crediting of \$38.5 million of Federal Emergency Relief in March 2021 related to March 2019 flood repair expenses.



**Transportation Innovation Act  
Financial Status  
April 30, 2021**

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

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

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

**1 Accelerated State Highway Capital Improvement Program**

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

**2 County Bridge Match Program**

The purpose of this program is to promote innovative solutions and provide additional funding to accelerate the repair and replacement of deficient bridges on the county road system. The funding is limited to \$40 million and this program terminates on June 30, 2023.

**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	Planned Projects
	Current Month	Fiscal Year To Date	Life To Date		
<b>Revenue</b>	\$ 1,971,439.79	\$ 22,615,858.04	\$ 151,931,274.45		
<b>Expenditures</b>					
Accelerated State Highway Capital Improvement Program	1,242,646.72	35,240,621.99	93,668,477.22	33,535,716.29	172,016,792.73
County Bridge Match Program	444,021.70	2,012,961.20	7,956,787.98	12,646,242.77	8,260,450.00
Economic Opportunity Program		955,327.59	2,015,164.72	1,382,260.65	15,603,000.00
TIB Projects Completed/Closed					
Total Expenditures	\$ 1,686,668.42	\$ 38,208,910.78	\$ 103,640,429.92	\$ 47,564,219.71	\$ 195,880,242.73
<b>Funds Available</b>			\$ 48,290,844.53		

**STATUS OF LOCAL PROGRAMS WITH OBLIGATION LIMITS  
FEDERAL FY-2021 OCT-SEPT**

	(\$MILLIONS)						
	<b>Obligation Limitation Percentage</b>			<b>88.90%</b>			
	FAST Act <sup>(1)</sup> FY-2021 <u>APPORT</u>	FY-2021 OBLIGATION <u>AUTHORITY</u>	PRIOR <sup>(2)</sup> YEAR <u>BALANCE</u>	CHANGES <sup>(3)</sup> TO <u>ORIGINAL</u>	REVISED FY-2021 <u>OBL LIMIT</u>	OBLIGATED THRU <u>04/30/21</u>	<u>BALANCE</u>
AMNESTY BRIDGE	-	-	-	-	0.000	-	-
BRIDGE STP OFF SYSTEM (BRO)	3.777	3.358	-	-	3.358	3.264	0.094
AMNESTY URBAN 5K - 200K	-	-	1.200	-	1.200	-	1.200
MAPA - OMAHA	16.227	\$ 14.426	-	<sup>(4)</sup> (0.146)	14.280	3.122	11.158
LCLC - LINCOLN	6.395	\$ 5.685	11.177	-	16.862	3.842	13.020
<b>SubTotal Local</b>	<b>\$ 26.399</b>	<b>\$ 23.469</b>	<b>\$ 12.377</b>	<b>\$ (0.146)</b>	<b>\$ 35.700</b>	<b>\$ 10.228</b>	<b>\$ 25.472</b>
-							
METRO PLANNING	1.777	1.580	-	-	1.580	-	1.580
Omaha	66.836%	1.121	0.996	-	0.996	-	0.996
Lincoln	26.341%	0.466	0.414	-	0.414	-	0.414
South Sioux City	1.688%	0.067	0.060	-	0.060	-	0.060
Grand Island	5.135%	0.123	0.109	-	0.109	-	0.109
TAP - Flex	2.900	2.578	-	-	2.578	-	2.578
TAP - 5K and Under	0.874	0.777	-	-	0.777	0.063	0.714
TAP - 5K-200K	0.573	0.509	-	-	0.509	(0.005)	0.514
TAP - MAPA - OMAHA	1.042	0.926	-	-	0.926	(0.070)	0.996
TAP - LCLC - LINCOLN	0.411	0.365	-	-	0.365	(0.125)	0.490
REC TRAILS	1.205	1.071	-	-	1.071	(0.017)	1.088
<b>TOTAL</b>	<b>\$ 35.181</b>	<b>\$ 31.275</b>	<b>\$ 12.377</b>	<b>\$ (0.146)</b>	<b>\$ 43.506</b>	<b>\$ 10.074</b>	<b>\$ 33.432</b>

(1) FY21 Apportionment per Public Law 116-159 through September 30, 2021.

(2) Includes balance of prior year funds.

(3) Includes transfers, fund relinquishments, rescission, and adjustments.

(4) Does not include unspent balance of approximately \$1Million from previous years.

**FEDERAL FUND PURCHASE PROGRAM  
FINANCIAL STATUS**

Beginning in FY13 the Department of Transportation purchased the cities and counties' share of Federal Surface Transportation Program 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-17		Federal FY-18		Federal FY-19		Federal FY-20		Federal FY-21	
	Payment was made March 2018		Payment was made March 2019		Payment was made March 2020		Payment was made March 2021		Payment will be made March 2022	
<b>Bridge</b>										
Annual Obligation Authority		273,085,952.00		274,849,099.00		277,028,447.00		284,111,089.00		277,251,202.00
10% for Bridges		27,308,595.20		27,484,909.90		27,702,844.70		28,411,108.90		27,725,120.20
60% Local Share		16,385,157.12		16,490,945.94		16,621,706.82		17,046,665.34		16,635,072.12
Less STP Bridge Off System		(3,777,257.00)		(3,777,257.00)		(3,777,257.00)		(3,777,257.00)		(3,777,257.00)
Less Fracture Critical Bridge Inspection		(900,000.00)		(900,000.00)		(1,000,000.00)		(300,000.00)		-
Less Under Water Inspection		-		(500,000.00)		-		-		-
Less Quality Assurance		(400,000.00)		(400,000.00)		(300,000.00)		(300,000.00)		(300,000.00)
Less City of Omaha Major Bridge		(2,500,000.00)		-		-		-		-
Load Rating of Fracture Critical Bridges		(400,000.00)		-		-		-		-
Funds Available To Be Purchased		8,407,900.12		10,913,688.94		11,544,449.82		12,669,408.34		12,557,815.12
<b>Bridge Buy Out Total</b>	90%	\$ 7,567,110.00	90%	\$ 9,822,320.00	90%	\$ 10,390,005.00	90%	\$ 11,402,468.00	88.9%	\$ 11,163,898.00
Less Major On System Bridges Reserve		-		(2,000,000.00)		(2,000,000.00)		(2,000,000.00)		(2,000,000.00)
<b>Bridge Buy Out Payment</b>		\$ 7,567,110.00		\$ 7,822,320.00		\$ 8,390,005.00		\$ 9,402,468.00		\$ 9,163,898.00
<b>Counties</b>										
Annual Apportionment		12,129,914.00		12,652,394.00		13,189,762.00		13,697,023.00		13,604,127.00
Funds Available To Be Purchased	92.8%	11,256,560.19	91.7%	11,602,245.30	90.1%	11,883,975.56	90.6%	12,409,502.84	88.9%	12,094,068.90
<b>County Buy Out Payment</b>	90%	\$ 10,130,904.00	90%	\$ 10,442,021.00	90%	\$ 10,695,578.00	90%	\$ 11,168,553.00	90%	\$ 10,884,662.00
<b>First Class Cities</b>										
Annual Apportionment		7,952,055.00		8,294,580.00		8,646,863.00		8,979,411.00		8,918,511.00
Funds Available To Be Purchased	92.8%	7,379,507.04	91.7%	7,606,129.86	90.1%	7,790,823.56	90.6%	8,135,346.37	88.9%	7,928,556.28
<b>First Class City Buy Out Payment</b>	90%	\$ 6,641,556.00	90%	\$ 6,845,517.00	90%	\$ 7,011,741.00	90%	\$ 7,321,812.00	90%	\$ 7,135,701.00
<b>Total Funds Distributed To Locals</b>		\$ 24,339,570.00		\$ 25,109,858.00		\$ 26,097,324.00		\$ 27,892,833.00		\$ 27,184,261.00

## Soft Match Balance By County

As of April 30, 2021

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	976,221.77
3002	ANTELOPE COUNTY	292,670.86
3005	BLAINE COUNTY	246,228.67
3006	BOONE COUNTY	240,742.45
3010	BUFFALO COUNTY	357,975.59
3012	BUTLER COUNTY	31,531.06
3013	CASS COUNTY	944,944.36
3014	CEDAR COUNTY	385,774.67
3018	CLAY COUNTY	264,865.62
3019	COLFAX COUNTY	1,181,409.44
3020	CUMING COUNTY	531,058.52
3022	DAKOTA COUNTY	122,266.35
3024	DAWSON COUNTY	52,663.61
3026	DIXON COUNTY	242,862.47
3027	DODGE COUNTY	215.26
3028	DOUGLAS COUNTY	426,645.21
3030	FILLMORE COUNTY	806,662.47
3032	FRONTIER COUNTY	159,902.98
3033	FURNAS COUNTY	51,521.22
3034	GAGE COUNTY	261,482.09
3036	GARFIELD COUNTY	39,048.13
3037	GOSPER COUNTY	54,238.31
3039	GREELEY COUNTY	10,779.53
3040	HALL COUNTY	677,667.44
3045	HOLT COUNTY	211,334.69
3047	HOWARD COUNTY	9,628.91
3048	JEFFERSON COUNTY	366,131.71
3049	JOHNSON COUNTY	130,989.94

County Apportionment	County Name	Balance
3050	KEARNEY COUNTY	43,405.72
3052	KEYA PAHA COUNTY	232,446.58
3054	KNOX COUNTY	115,780.12
3056	LINCOLN COUNTY	446,670.51
3059	MADISON COUNTY	96,474.74
3061	MERRICK COUNTY	63,961.58
3063	NANCE COUNTY	68,458.89
3064	NEMAHA COUNTY	236,843.67
3065	NUCKOLLS COUNTY	409,894.19
3066	OTOE COUNTY	741,003.25
3067	PAWNEE COUNTY	224,266.75
3069	HELPS COUNTY	148,419.38
3070	PIERCE COUNTY	542,519.07
3071	PLATTE COUNTY	29,487.71
3074	RICHARDSON COUNTY	31,602.69
3076	SALINE COUNTY	1,997,843.84
3078	SAUNDERS COUNTY	111,067.12
3079	SCOTTS BLUFF COUNTY	8,548.15
3080	SEWARD COUNTY	1,404,030.63
3084	STANTON COUNTY	1,177,628.30
3085	THAYER COUNTY	217,624.91
3087	THURSTON COUNTY	354,203.79
3089	WASHINGTON COUNTY	1,484,996.48
3090	WAYNE COUNTY	387,125.89
3091	WEBSTER COUNTY	301,985.84
3092	WHEELER COUNTY	55,150.94
3093	YORK COUNTY	489,494.14

May  
2021

# Nebraska Department of Transportation Financial Report



**NEBRASKA**

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

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# May 2021 Highlights

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- ✓ The state revenue projections in this report were developed in December 2020 and incorporate the impact of the COVID-19 pandemic. 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 revenue in May exceeded expenditures by \$28.1 million. Fiscal year to date revenue surpassed expenditures by \$118.8 million (page 4).
- ✓ Projected \$974.3 million in total receipts (Roads Division) for the fiscal year with a state fuel tax at 28.7 cents, effective January 1, 2021. The month of May's major revenue categories: Motor Fuel Tax revenue was over the projected amount by \$2.10 million or 10.1%, motor vehicle registration revenue was over the projected amount by \$574 thousand or 17.1% and motor vehicle sales tax was over the projected amount by \$6.2 million or 66.5%. Highway Cash Fund receipts for FY21 to date were higher than projections by \$26.9 million or 6.2% (page 11, 12).
- ✓ Established an operating budget for Roads Division of \$1.1 billion for FY21 which represents our best estimate of cash requirements for the fiscal year (pages 13, 14 and 17).  
  
 May expenditures totaled \$90.2 million. Fiscal year to date expenditures totaled \$883.7 million, 80.0% of the yearly budget. For payroll purposes only, this includes the payroll reporting period of April 12, 2021 thru May 9, 2021. The payroll additive rate is established at 65% and the administrative rate is 2.29%.
- ✓ Highway construction contract lettings fiscal year to date totaled \$636.8 million, \$575.7 million on the state highway system (page 18).
- ✓ The May report includes a page describing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract. (page 19).
- ✓ Congress passed the Continuing Appropriations Act, 2021 and Other Extensions Act. For Federal Fiscal Year 2021, Nebraska received federal fund apportionments totaling \$316.5 million. The annual obligation authority is 88.9% per public Law 116-260. As of May 31, 2021, obligations of \$110.5 million have resulted in an obligation authority balance of \$166.6 million (pages 22, 23 and 24).
- ✓ Build Nebraska Act became effective July 1, 2013. Revenue totaling \$522.5 million has been received to date with allocated expenditures totaling \$439.6 million (page 29).
- ✓ Transportation Innovation Act became effective July 1, 2016. This act transferred \$50 million from the Cash Reserve Fund. Additional allocated gas tax revenue and interest earnings totaling \$104.3 million has been received to date with expenditures totaling \$108.4 million (page 30).

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

### **REPORT SCOPE**

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

### **FINANCIAL STATEMENT TERMS**

#### **CURRENT ASSETS**

**CASH** - On deposit with the State Treasurer and available for meeting the demands of Department expenses and liabilities. This demand may vary from \$100,000 to \$28 million for a single day. During the low construction season, December through May, the monthly demand may be as low as \$30 million as compared to as high as \$130 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**  
**May 2021**

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
<b><u>ASSETS</u></b>							
<b>Current Assets</b>							
Cash & Cash Equivalents	381,892,279.91	352,614,832.95	29,277,446.96	8.30	254,720,199.77	127,172,080.14	49.93
Federal Receivables	12,208,766.53	6,283,719.16	5,925,047.37	94.29	6,092,669.54	6,116,096.99	100.38
Other Receivables	17,772,508.14	18,072,150.35	(299,642.21)	(1.66)	11,267,544.77	6,504,963.37	57.73
Inventories	2,728,795.89	2,734,172.41	(5,376.52)	(0.20)	3,084,089.77	(355,293.88)	(11.52)
<b>Total Current Assets</b>	<b>\$414,602,350.47</b>	<b>\$379,704,874.87</b>	<b>\$34,897,475.60</b>	<b>9.19 %</b>	<b>\$275,164,503.85</b>	<b>\$139,437,846.62</b>	<b>50.67 %</b>
<b>Capital Assets</b>							
Equipment	66,295,254.06	67,030,533.59	(735,279.53)	(1.10)	66,452,297.94	(157,043.88)	(0.24)
Land	569,312,437.83	569,312,437.83	0.00	0.00	545,113,987.23	24,198,450.60	4.44
Infrastructures	7,800,583,530.80	7,800,583,530.80	0.00	0.00	7,860,499,911.61	(59,916,380.81)	(0.76)
Buildings	100,745,738.28	100,745,738.28	0.00	0.00	99,455,466.95	1,290,271.33	1.30
<b>Total Capital Assets</b>	<b>\$8,536,936,960.97</b>	<b>\$8,537,672,240.50</b>	<b>(\$735,279.53)</b>	<b>(0.01)%</b>	<b>\$8,571,521,663.73</b>	<b>(\$34,584,702.76)</b>	<b>(0.40)%</b>
<b>Total Assets</b>	<b>\$8,951,539,311.44</b>	<b>\$8,917,377,115.37</b>	<b>\$34,162,196.07</b>	<b>0.38 %</b>	<b>\$8,846,686,167.58</b>	<b>\$104,853,143.86</b>	<b>1.19 %</b>
<b><u>LIABILITIES</u></b>							
<b>Current Liabilities</b>							
Accounts Payable	11,428,035.38	1,694,615.13	9,733,420.25	574.37	5,918,248.78	5,509,786.60	93.10
Retention Payable	114,280,943.14	114,272,646.99	8,296.15	0.01	2,426,827.21	111,854,115.93	4,609.07
Other Payables	67,374,418.97	70,330,545.86	(2,956,126.89)	(4.20)	54,330,447.60	13,043,971.37	24.01
<b>Total Current Liabilities</b>	<b>\$193,083,397.49</b>	<b>\$186,297,807.98</b>	<b>\$6,785,589.51</b>	<b>3.64 %</b>	<b>\$62,675,523.59</b>	<b>\$130,407,873.90</b>	<b>208.07 %</b>
<b>Total Liabilities</b>	<b>\$193,083,397.49</b>	<b>\$186,297,807.98</b>	<b>\$6,785,589.51</b>	<b>3.64 %</b>	<b>\$62,675,523.59</b>	<b>\$130,407,873.90</b>	<b>208.07 %</b>
<b><u>NET ASSETS</u></b>							
<b>Capital Equity</b>							
Capital	8,536,936,960.97	8,537,672,240.50	(735,279.53)	(0.01)	8,571,521,663.73	(34,584,702.76)	(0.40)
<b>Total Capital Equity</b>	<b>\$8,536,936,960.97</b>	<b>\$8,537,672,240.50</b>	<b>(\$735,279.53)</b>	<b>(0.01)%</b>	<b>\$8,571,521,663.73</b>	<b>(\$34,584,702.76)</b>	<b>(0.40)%</b>
<b>Fund Balance</b>							
Reserved Fund Balance	(111,552,147.25)	(111,538,474.58)	(13,672.67)	0.01	657,262.56	(112,209,409.81)	(17,072.24)
Unreserved Fund Balance	333,071,100.23	304,945,541.47	28,125,558.76	9.22	211,831,717.70	121,239,382.53	57.23
<b>Total Fund Balance</b>	<b>\$221,518,952.98</b>	<b>\$193,407,066.89</b>	<b>\$28,111,886.09</b>	<b>14.54 %</b>	<b>\$212,488,980.26</b>	<b>\$9,029,972.72</b>	<b>4.25 %</b>
<b>Total Net Assets</b>	<b>\$8,758,455,913.95</b>	<b>\$8,731,079,307.39</b>	<b>\$27,376,606.56</b>	<b>0.31 %</b>	<b>\$8,784,010,643.99</b>	<b>(\$25,554,730.04)</b>	<b>(0.29)%</b>
<b>Total Liabilities and Net Assets</b>	<b>\$8,951,539,311.44</b>	<b>\$8,917,377,115.37</b>	<b>\$34,162,196.07</b>	<b>0.38 %</b>	<b>\$8,846,686,167.58</b>	<b>\$104,853,143.86</b>	<b>1.19 %</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 4, presents the financial position of the Nebraska Department of Transportation and includes all funds. Separate reports portray the detail operations and status of the Recreation Road, Grade Crossing, State Aid Bridge, State Highway Capital Improvement, and Transportation Infrastructure Bank Cash Funds. The Department's fiscal year is for a twelve-month period from July 1 to June 30.

### **FINANCIAL STATEMENT TERMS**

**REVENUE** - Income accruing during an accounting period. The figures for revenue on page 4 of this report and those receipt figures seen throughout the rest of the report have different sources. The figures on page 4 are based on accrual accounting from NDOT's financial systems. The receipt figures throughout the rest of the report are based on the State's Accounting System.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**STATEMENT OF OPERATIONS  
ALL OPERATING FUNDS  
MAY 2021**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
<b>Revenue</b>								
State Revenues	50,817,647.21	41,864,911.87	8,952,735.34	21.38	529,259,219.30	480,856,025.29	48,403,194.01	10.07
Federal Reimbursements	63,429,062.03	19,172,037.65	44,257,024.38	230.84	428,957,053.52	396,472,734.53	32,484,318.99	8.19
Local Revenues	4,038,912.89	2,046,943.38	1,991,969.51	97.31	38,669,148.41	18,642,606.72	20,026,541.69	107.42
Other Entities Revenues	43,432.17	283,789.58	(240,357.41)	(84.70)	5,599,702.46	9,058,350.69	(3,458,648.23)	(38.18)
<b>Total Revenue</b>	<b>\$118,329,054.30</b>	<b>\$63,367,682.48</b>	<b>\$54,961,371.82</b>	<b>86.73 %</b>	<b>\$1,002,485,123.69</b>	<b>\$905,029,717.23</b>	<b>\$97,455,406.46</b>	<b>10.77 %</b>
<b>Expenditures</b>								
Administration	1,784,445.47	1,670,129.08	114,316.39	6.84	20,070,324.43	20,756,428.44	(686,104.01)	(3.31)
Highway Maintenance	8,381,438.59	8,424,575.52	(43,136.93)	(0.51)	145,766,886.81	142,791,255.75	2,975,631.06	2.08
Capital Facilities	403,755.51	1,040,192.58	(636,437.07)	(61.18)	4,526,197.43	2,380,389.40	2,145,808.03	90.15
Services and Support	3,489,761.41	2,354,749.78	1,135,011.63	48.20	32,487,723.12	28,235,057.72	4,252,665.40	15.06
Construction	74,381,195.07	35,466,252.51	38,914,942.56	109.72	650,573,861.19	690,256,687.13	(39,682,825.94)	(5.75)
Highway Safety Office	481,394.39	310,536.40	170,857.99	55.02	4,426,638.96	4,642,874.27	(216,235.31)	(4.66)
Public Transit	1,281,505.10	1,585,793.94	(304,288.84)	(19.19)	25,857,470.24	20,491,870.92	5,365,599.32	26.18
<b>Total Expenditures</b>	<b>\$90,203,495.54</b>	<b>\$50,852,229.81</b>	<b>\$39,351,265.73</b>	<b>77.38 %</b>	<b>\$883,709,102.18</b>	<b>\$909,554,563.63</b>	<b>(\$25,845,461.45)</b>	<b>(2.84) %</b>
<b>Excess Revenue (Expenditures)</b>	<b>\$28,125,558.76</b>	<b>\$12,515,452.67</b>	<b>\$15,610,106.09</b>	<b>124.73 %</b>	<b>\$118,776,021.51</b>	<b>(\$4,524,846.40)</b>	<b>\$123,300,867.91</b>	<b>(2,724.97) %</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** = 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** = 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** = State statute 39-2703 established this fund to receive 85% of one quarter of one percent of state General Fund sales tax for the period July 1, 2013 through June 30, 2033. 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** = 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** = 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** = 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** = 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** = 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.

**BALANCE SHEET BY FUND  
May 2021**

	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	State Aid Bridge 7757	Total
<b>ASSETS</b>									
Cash	184,327,348.56	42,063,859.69	87,097,097.36	50,665,253.97	3,535,653.33	2,207,346.13	11,927,608.17	64,037.84	381,888,205.05
Other Current Assets	32,714,145.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,714,145.42
Capital Assets	8,536,936,960.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,536,936,960.97
<b>TOTAL ASSETS</b>	<b>\$8,753,978,454.95</b>	<b>\$42,063,859.69</b>	<b>\$87,097,097.36</b>	<b>\$50,665,253.97</b>	<b>\$3,535,653.33</b>	<b>\$2,207,346.13</b>	<b>\$11,927,608.17</b>	<b>\$64,037.84</b>	<b>\$8,951,539,311.44</b>
<b>LIABILITIES</b>									
Current Liabilities	193,083,397.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193,083,397.49
<b>TOTAL LIABILITIES</b>	<b>\$193,083,397.49</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>\$0.00</b>	<b>\$193,083,397.49</b>
<b>NET ASSETS</b>									
Fund Balance	425,063,453.33	(405,541,200.17)	3,846,398.87	63,883,897.27	3,134,131.66	1,969,741.89	11,470,480.05	(1,083,971.43)	102,742,931.47
Capital Equity	8,536,936,960.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,536,936,960.97
Accrued Interfund Transfer	(12,258,541.70)	0.00	4,274,693.61	4,796,634.87	38,506.99	422,066.28	885,882.58	1,840,757.37	0.00
Revenues	449,537,062.69	447,605,059.86	73,799,677.89	24,990,267.48	1,701,201.37	360,080.49	3,787,458.49	704,315.42	1,002,485,123.69
Costs	(838,383,877.83)	0.00	5,176,326.99	(43,005,545.65)	(1,338,186.69)	(544,542.53)	(4,216,212.95)	(1,397,063.52)	(883,709,102.18)
<b>TOTAL NET ASSETS</b>	<b>\$8,560,895,057.46</b>	<b>\$42,063,859.69</b>	<b>\$87,097,097.36</b>	<b>\$50,665,253.97</b>	<b>\$3,535,653.33</b>	<b>\$2,207,346.13</b>	<b>\$11,927,608.17</b>	<b>\$64,037.84</b>	<b>\$8,758,455,913.95</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$8,753,978,454.95</b>	<b>\$42,063,859.69</b>	<b>\$87,097,097.36</b>	<b>\$50,665,253.97</b>	<b>\$3,535,653.33</b>	<b>\$2,207,346.13</b>	<b>\$11,927,608.17</b>	<b>\$64,037.84</b>	<b>\$8,951,539,311.44</b>

**FUND BALANCES AND INVESTMENT EARNINGS**  
**Roads Divisions**  
**May 2021**

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 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.

FY21	JUL*	AUG	SEPT	OCT	NOV	DEC*	JAN	FEB	MAR	APR	MAY	JUN*
Revenue	140.1	115.4	128.0	58.3	84.4	72.0	68.6	59.9	93.6	63.4	118.3	
Expenditures	136.3	95.8	99.7	113.0	66.4	66.3	48.3	42.8	73.6	50.9	90.2	
Balance	3.8	19.6	28.3	(54.7)	18.0	5.7	20.3	17.1	20.0	12.5	28.1	
Cumulative Balance	3.8	23.4	51.7	(3.0)	15.0	20.7	41.0	58.1	78.2	90.7	118.8	

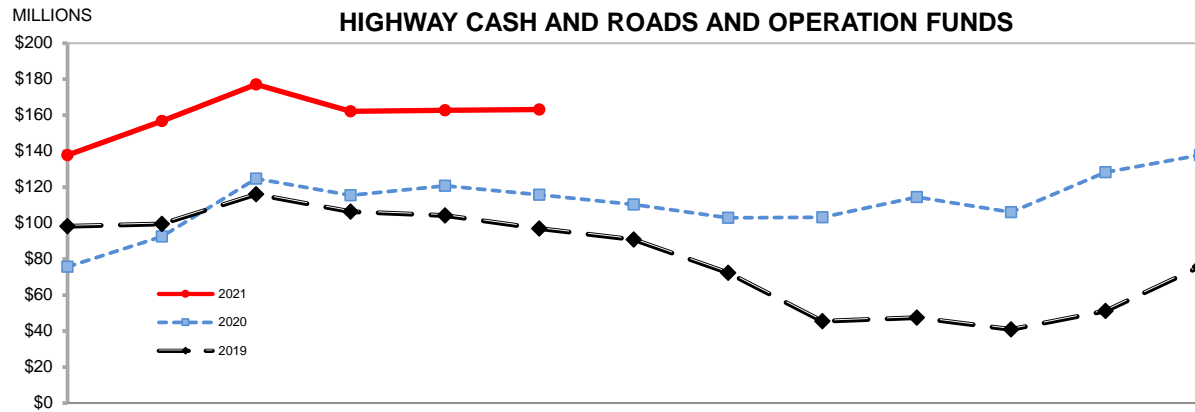
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$455,367.40 in May, with an interest rate of 1.66%. 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 21	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	AVG
Interest Rate	1.75%	1.45%	1.47%	1.67%	1.37%	1.46%	1.53%	1.43%	1.63%	1.53%	1.66%			1.54%
Earnings (Thousands)	\$334	\$276	\$286	\$327	\$278	\$295	\$334	\$332	\$371	\$397	\$455		\$3,685	\$335

**FUND BALANCES - MONTHLY LOW POINT**  
**Roads Divisions**  
**May 2021**  
**(IN MILLIONS)**

Total of all funds available as of May 31st is \$370.8 million. The chart below compares the Highway Cash and Road Operations Funds monthly lowest level for three calendars years. For these two funds, the month ranged from a high of \$215.3 million on the 28th to a low of \$163.1 million on the 14th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>HIGHWAY CASH &amp; ROADS OPERATIONS</b>												
2021	156.7	177.1	162.1	162.7	163.1							
2020	92.5	124.7	115.5	120.7	115.8	110.4	103.0	103.2	114.5	106.1	128.2	137.8
2019	99.5	116.0	106.3	104.2	97.0	90.8	72.4	45.4	47.5	40.9	51.1	75.7
<b>STATE HIGHWAY CAPITAL IMPROVEMENT FUND</b>												
2021	26.9	29.6	35.5	41.7	79.9							
2020	0.0	0.0	1.4	0.0	2.7	4.8	3.8	6.2	11.6	15.6	17.5	23.4
2019	0.0	0.0	0.0	0.7	4.3	7.5	7.6	0.0	0.0	0.0	0.0	0.0
<b>TRANSPORTATION INFRASTRUCTURE BANK FUND</b>												
2021	47.7	47.7	48.6	49.5	50.0							
2020	67.0	67.1	67.2	67.8	69.0	66.3	65.9	64.1	61.6	58.6	53.5	51.2
2019	77.8	79.1	79.8	81.4	82.8	83.7	83.4	85.9	84.8	79.5	79.1	70.0
<b>GRADE CROSSING PROTECTION FUND</b>												
2021	4.5	4.5	4.6	5.7	5.7							
2020	4.8	4.8	5.8	5.7	5.5	5.2	5.1	4.7	4.5	4.6	4.3	4.3
2019	5.5	5.5	5.5	6.7	6.4	6.3	6.6	6.5	6.3	6.2	5.5	5.0
<b>RECREATION ROAD FUND</b>												
2020	10.5	10.8	11.2	11.5	11.6							
2020	7.7	11.6	12.0	12.3	11.9	11.4	11.5	9.5	9.7	10.1	10.0	10.3
2019	8.8	8.9	9.3	9.5	9.7	9.8	10.1	10.1	10.3	10.7	10.9	11.1
<b>STATE AID BRIDGE FUND</b>												
2021	0.0	0.0	0.0	0.0	0.0							
2020	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2019	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**  
**May 2021**

		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	TOTALS
<b>REVENUES:</b>											
450000	Taxes	85,012.53									85,012.53
460000	Intergovernmental			4,471.18				4,609,466.58			4,613,937.76
470000	Sales & Charges				13,229.81	2,233.54					15,463.35
480000	Miscellaneous	9,754.57				64,148.94			(5,544.00)	5,544.00	73,903.51
490000	Other					22,597.14			(756.00)	756.00	22,597.14
TOTAL REVENUES		94,767.10	-	4,471.18	13,229.81	88,979.62	-	4,609,466.58	(6,300.00)	6,300.00	4,810,914.29
<b>EXPENDITURES:</b>											
510000	Personal Services	38,731.84		35,121.64	13,790.94	8,081.86					95,726.28
520000	Operating Expenses	12,480.14		82,053.75	17,171.91	8,640.36	698.02		28,087.68	838.75	149,970.61
570000	Travel Expenses	257.60	39.66	48.70	2,885.21				72.70		3,303.87
580000	Capital Outlay			(7,495.20)	(12,500.00)	14,774.15					(5,221.05)
590000	Government Aid	7,565.72						4,625,728.87			4,633,294.59
TOTAL EXPENDITURES		59,035.30	39.66	109,728.89	21,348.06	31,496.37	698.02	4,625,728.87	28,160.38	838.75	4,877,074.30
Excess (Deficiency) of Revenues Over Expenditures		35,731.80	(39.66)	(105,257.71)	(8,118.25)	57,483.25	(698.02)	(16,262.29)	(34,460.38)	5,461.25	(66,160.01)
<b>OTHER FINANCING SOURCES (USES):</b>											
	Transfers In			105,257.71	8,118.25		698.02		34,460.38	-	
	Transfers Out	(148,534.36)							-		
	Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures		(112,802.56)	(39.66)	-	-	57,483.25	-	(16,262.29)	-	5,461.25	(66,160.01)
Fund Balance April 30, 2021		1,366,188.89	(2,859.70)	-	-	1,259,709.59	24,736.00	3,406,662.29	(45,576.28)	1,324,217.57	7,333,078.36
Fund Balance May 31, 2021		1,253,386.33	(2,899.36)	-	-	1,317,192.84	24,736.00	3,390,400.00	(45,576.28)	1,329,678.82	7,266,918.35

**COMBINED SUMMARY OF REVENUES & EXPENDITURES  
FISCAL YEAR TO DATE (July 1, 2020 through May 31, 2021)**

		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
<b>REVENUES:</b>											
450000	Taxes	974,008.21	-	-	-	-	-	-	-	-	974,008.21
460000	Intergovernmental	-	-	120,508.47	450.00	226,546.01	-	30,403,013.96	-	-	30,750,518.44
470000	Sales & Charges	-	-	11,050.00	159,659.77	30,094.86	31,350.28	-	140.00	-	232,294.91
480000	Miscellaneous	103,147.37	-	-	2,369.70	508,951.29	-	-	15,576.12	5,712.00	635,756.48
490000	Other	-	-	-	-	82,643.55	933.80	-	(756.00)	756.00	83,577.35
<b>TOTAL REVENUES</b>		<b>1,077,155.58</b>	<b>-</b>	<b>131,558.47</b>	<b>162,479.47</b>	<b>848,235.71</b>	<b>32,284.08</b>	<b>30,403,013.96</b>	<b>14,960.12</b>	<b>6,468.00</b>	<b>32,676,155.39</b>
<b>EXPENDITURES:</b>											
510000	Personal Services	457,647.92	-	413,511.82	162,386.23	99,318.74	12.36	-	12.36	-	1,132,889.43
520000	Operating Expenses	171,255.39	849.12	226,382.07	74,969.75	652,117.26	10,795.46	-	96,851.42	25,756.68	1,258,977.15
570000	Travel Expenses	1,838.10	2,013.22	3,836.05	26,868.98	4.60	239.60	-	1,019.63	-	35,820.18
580000	Capital Outlay	-	-	-	(5,708.47)	16,067.95	-	-	-	-	10,359.48
590000	Government Aid	33,273.02	-	-	-	-	-	30,500,523.03	-	-	30,533,796.05
<b>TOTAL EXPENDITURES</b>		<b>664,014.43</b>	<b>2,862.34</b>	<b>643,729.94</b>	<b>258,516.49</b>	<b>767,508.55</b>	<b>11,047.42</b>	<b>30,500,523.03</b>	<b>97,883.41</b>	<b>25,756.68</b>	<b>32,971,842.29</b>
Excess (Deficiency) of Revenues Over Expenditures		413,141.15	(2,862.34)	(512,171.47)	(96,037.02)	80,727.16	21,236.66	(97,509.07)	(82,923.29)	(19,288.68)	(295,686.90)
<b>OTHER FINANCING SOURCES (USES):</b>											
	Transfers In			512,171.47	96,037.02		(21,236.66)		82,923.29	-	
	Transfers Out	(669,895.12)									
	Grant \$ transfer	(250,000.00)						250,000.00			
Excess (Deficiency) of Revenues Over Expenditures		(506,753.97)	(2,862.34)	-	-	80,727.16	-	152,490.93	-	(19,288.68)	(295,686.90)
Fund Balance June 30, 2020		1,489,300.02	(37.02)	-	-	1,236,465.68	-	3,487,909.07	-	1,348,967.50	7,562,605.25
Fund Balance May 31, 2021		982,546.05	(2,899.36)	-	-	1,317,192.84	-	3,640,400.00	-	1,329,678.82	7,266,918.35



## RECEIPTS

### Motor Fuel Tax Rates

Effective Date	7/16	1/17	7/17	1/18	7/18	1/19	7/19	1/20	7/20	1/21	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 ¢	1.5	3.0	3.0	4.5	4.5	6.0	6.0	6.0	6.0	6.0	0.0
Variable Tax ¢	2.5	3.5	4.2	4.9	3.5	2.6	3.7	2.8	7.4	3.9	-3.5
Wholesale Tax ¢	11.5	10.5	9.5	8.7	9.7	10.7	9.7	10.2	9.5	8.5	-1.0
Total Tax ¢	25.8¢	27.3¢	27.0¢	28.4¢	28.0¢	29.6¢	29.7¢	29.3¢	33.2¢	28.7¢	-4.5¢

**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 FY21 is 2.8% January through June.

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

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

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

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

**STATE HIGHWAY CAPITAL IMPROVEMENT FUND:** The Build Nebraska Act designates 85% of one quarter of one percent of state General Fund sales tax revenue on all taxable purchases for state highways.

**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, train mile tax receipts and interest on invested funds.

**RECREATION ROAD FUND:** Fee of \$1.50 per motor vehicle registration and interest from invested funds.

**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.

**FY-2021 RECEIPTS  
AS OF MAY 31, 2021  
Roads Division  
(\$ THOUSANDS)**

Highway Cash Fund:	TOTAL PROJECTED December 2020	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	\$97,055	\$ 8,055	\$ 8,848	\$ 793	9.8%	\$ 88,586	\$ 91,564	\$ 2,978	3.4%
Incremental Fixed	25,924	2,148	2,368	220	10.2%	23,666	24,511	845	3.6%
Variable	72,497	4,189	4,618	429	10.2%	68,093	70,309	2,217	3.3%
Wholesale	<u>78,429</u>	<u>6,025</u>	<u>6,642</u>	<u>617</u>	10.2%	<u>72,094</u>	<u>74,573</u>	<u>2,478</u>	3.4%
Subtotal	273,905	20,416	22,476	2,060	10.1%	252,439	260,957	8,518	3.4%
Motor Vehicle Registrations	32,909	2,354	2,507	153	6.5%	30,643	31,293	650	2.1%
Prorate Registrations	<u>12,647</u>	<u>995</u>	<u>1,416</u>	<u>421</u>	42.3%	<u>12,054</u>	<u>12,456</u>	<u>402</u>	3.3%
Subtotal	45,556	3,349	3,923	574	17.1%	42,697	43,749	1,052	2.5%
Sales Tax on Motor Vehicles	136,569	9,362	15,591	6,229	66.5%	126,301	141,922	15,621	12.3%
Interest	2,320	179	292	113	62.9%	2,137	2,543	406	19.0%
Sale of Supplies and Materials	1,240	100	79	(21)	(20.8%)	1,138	984	(154)	(13.6%)
Sale of Fixed Assets	1,267	52	135	83	158.9%	975	2,007	1,032	105.8%
Excess Limit	2,930	257	216	(41)	(15.8%)	2,683	2,534	(149)	(5.5%)
Overload Fines	427	44	13	(31)	(71.0%)	393	280	(113)	(28.8%)
Other Fees	<u>1,594</u>	<u>105</u>	<u>159</u>	<u>54</u>	51.1%	<u>1,497</u>	<u>2,159</u>	<u>662</u>	44.2%
<b>SUBTOTAL HIGHWAY CASH FUND</b>	<b>\$ 465,808 (A)</b>	<b>\$ 33,864</b>	<b>\$ 42,884</b>	<b>\$ 9,019</b>	<b>26.6%</b>	<b>\$ 430,260</b>	<b>\$ 457,134</b>	<b>\$ 26,875 (B)</b>	<b>6.2%</b>
<b>Incremental Tax Transfer to TIB Fund</b>	<b>(25,712)</b>	<b>(2,061)</b>	<b>(2,306)</b>	<b>(245)</b>	<b>11.9%</b>	<b>(\$23,564)</b>	<b>(24,189)</b>	<b>(625)</b>	<b>2.7%</b>
<b>SUBTOTAL ROADS OPERATIONS CASH FUND</b>	<b>\$ 440,096</b>	<b>\$ 31,803</b>	<b>\$ 40,577</b>	<b>\$ 8,774</b>	<b>27.6%</b>	<b>\$ 406,696</b>	<b>\$ 432,946</b>	<b>\$ 26,250</b>	<b>6.5%</b>
State Hwy Capital Impr Fund	76,511	6,277	7,237	960	15.3%	71,239	73,800	2,561	3.6%
Transportation Infrastructure Bank Fund (TIB)	27,087	2,198	2,374	176	8.0%	24,802	24,990	189	0.8%
Grade Crossing Protection Fund	2,942	55	41	(14)	(26.0%)	2,186	2,061	(125)	(5.7%)
Recreation Road Fund	4,388	342	351	9	2.7%	4,048	3,787	(261)	(6.4%)
State Aid Bridge Fund	<u>768</u>	<u>64</u>	<u>64</u>	<u>0</u>	0.1%	<u>704</u>	<u>704</u>	<u>0</u>	0.0%
<b>TOTAL STATE RECEIPTS</b>	<b>\$ 551,792</b>	<b>\$ 40,739</b>	<b>\$ 50,644</b>	<b>\$ 9,905</b>	<b>24.3%</b>	<b>\$ 509,675</b>	<b>\$ 538,289</b>	<b>\$ 28,614</b>	<b>5.6%</b>
Federal Receipts									
FHWA	358,373	29,521	56,211	26,690	90.4%	316,710	400,636	83,926	26.5%
Transit	17,500	1,221	990	(231)	(18.9%)	16,433	21,409	4,976	30.3%
Highway Safety	<u>4,964</u>	<u>631</u>	<u>303</u>	<u>(328)</u>	<u>(51.9%)</u>	<u>4,468</u>	<u>3,872</u>	<u>(596)</u>	<u>(13.3%)</u>
Subtotal-Federal Receipts	380,837	31,373	57,504	26,131	83.3%	337,611	425,916	88,305	26.2%
Local Receipts	34,991	708	944	236	33.4%	34,285	42,548	8,263	24.1%
Other Entities	<u>6,655</u>	<u>540</u>	<u>181</u>	<u>(359)</u>	<u>(66.4%)</u>	<u>6,147</u>	<u>7,484</u>	<u>1,337</u>	21.8%
<b>TOTAL DEPARTMENT RECEIPTS</b>	<b>\$ 974,275</b>	<b>\$ 73,360</b>	<b>\$ 109,274</b>	<b>\$ 35,914</b>	<b>49.0%</b>	<b>\$ 887,718</b>	<b>\$ 1,014,237</b>	<b>\$ 126,519</b>	<b>14.3%</b>

HIGHWAY CASH FUND APPROPRIATION ANALYSIS	
(A) Total Projected Receipts as of December 14, 2020	\$ 465,808
(B) Receipts Over/(Under) Projection To Date	26,875
Previous year's receipts over appropriation	0
<b>Total Modified Projected Receipts</b>	<b>\$ 492,683</b>
Highway Cash Fund Appropriation	\$ 459,000
Projected Receipts Over / (Under) Appropriation	33,683
% Variance From Appropriation	7.3%

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

Note: The various NDOT state revenue sources have varying collection times and varying lag times related to timing of remittance to the state and NDOT. FHWA receipts for May include \$22.0 million in funds from the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA).

**BUDGET STATUS REPORT**  
**AGENCY SUMMARY BY RESOURCE**  
 May 2021

FISCAL YEAR 2021  
 Period Expired 91.67%  
 Pay Period Ending 5/9/2021

<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	107,938,356.00	7,587,578.64	91,465,983.87	16,472,372.13	84.74%	0.00
Temporary Salaries	1,905,021.00	78,118.80	1,685,572.38	219,448.62	88.48%	0.00
Overtime	6,071,840.00	390,999.77	5,871,154.38	200,685.62	96.69%	0.00
Employee Benefits	41,462,486.99	3,037,563.39	35,002,483.64	6,460,003.35	84.42%	0.00
<b>SUBTOTAL: Personal Services</b>	<b>\$157,377,703.99</b>	<b>\$11,094,260.60</b>	<b>\$134,025,194.27</b>	<b>\$23,352,509.72</b>	<b>85.16%</b>	<b>\$0.00</b>
<b>Operating Expenses</b>						
Utilities	3,653,660.00	246,721.95	3,243,941.30	409,718.70	88.79%	0.00
Rentals	877,359.00	48,386.48	742,553.28	134,805.72	84.64%	3,000.00
Repairs & Maintenance	11,598,760.00	611,265.12	8,535,511.22	3,063,248.78	73.59%	1,202,243.05
Maintenance Contracts	14,089,958.00	660,371.00	10,284,277.88	3,805,680.12	72.99%	31,377,120.75
Engineering Contracts	35,285,520.00	1,860,415.14	22,858,432.76	12,427,087.24	64.78%	34,511,335.17
Contractual Services	44,338,393.91	653,719.34	39,099,072.77	5,239,321.14	88.18%	11,265,580.05
Technology Expenses	21,751,004.00	980,698.85	19,042,206.29	2,708,797.71	87.55%	25,536,741.21
Other Operating Expenses	4,888,173.00	597,108.50	4,592,440.78	295,732.22	93.95%	227,416.22
<b>SUBTOTAL: Operating Expenses</b>	<b>\$136,482,827.91</b>	<b>\$5,658,686.38</b>	<b>\$108,398,436.28</b>	<b>\$28,084,391.63</b>	<b>79.42%</b>	<b>\$104,123,436.45</b>
<b>Supplies and Materials</b>						
General Supplies & Materials	1,698,165.00	70,111.95	1,119,344.20	578,820.80	65.91%	717,415.74
Maint & Const Materials	70,609,992.22	2,659,686.87	48,751,646.88	21,858,345.34	69.04%	13,931.33
Automotive Supplies & Materials	18,230,100.00	952,464.48	13,241,244.20	4,988,855.80	72.63%	0.00
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$90,538,257.22</b>	<b>\$3,682,263.30</b>	<b>\$63,112,235.28</b>	<b>\$27,426,021.94</b>	<b>69.71%</b>	<b>\$731,347.07</b>
<b>Travel</b>						
In State Travel	825,995.00	38,908.42	357,722.76	468,272.24	43.31%	0.00
Out of State Travel	230,758.00	2,000.98	7,817.84	222,940.16	3.39%	0.00
<b>SUBTOTAL: Travel</b>	<b>\$1,056,753.00</b>	<b>\$40,909.40</b>	<b>\$365,540.60</b>	<b>\$691,212.40</b>	<b>34.59%</b>	<b>\$0.00</b>
<b>Capital Outlay</b>						
Land	16,000,000.00	593,027.65	9,911,486.73	6,088,513.27	61.95%	0.00
Hwy. Constr. - Contract Pymt.	493,243,731.49	54,247,655.07	417,774,760.86	75,468,970.63	84.70%	932,971,696.07
Buildings	27,795,352.33	681,859.66	4,577,458.16	23,217,894.17	16.47%	5,903,170.29
Heavy Equipment and Vehicles	14,694,424.00	393,687.00	12,025,762.46	2,668,661.54	81.84%	14,271,572.54
IT Hardware / Software	111,294.00	11,294.00	11,294.00	100,000.00	10.15%	0.00
Specialty Equipment	1,147,550.00	142,664.48	584,183.17	563,366.83	50.91%	475,815.00
<b>SUBTOTAL: Capital Outlay</b>	<b>\$552,992,351.82</b>	<b>\$56,070,187.86</b>	<b>\$444,884,945.38</b>	<b>\$108,107,406.44</b>	<b>80.45%</b>	<b>\$953,622,253.90</b>
<b>Government Aid &amp; Distr</b>						
Public Transit Aid	46,297,444.02	1,243,102.22	25,403,008.44	20,894,435.58	54.87%	18,430,134.72
Highway Safety Office	5,200,000.00	430,853.79	3,971,173.89	1,228,826.11	76.37%	5,247,127.00
Other Government Aid	115,012,082.72	11,983,231.99	103,548,568.04	11,463,514.68	90.03%	132,581,455.51
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$166,509,526.74</b>	<b>\$13,657,188.00</b>	<b>\$132,922,750.37</b>	<b>\$33,586,776.37</b>	<b>79.83%</b>	<b>\$156,258,717.23</b>
<b>Internal Redistributions</b>						
Redistribution	0.00	0.00	0.00	0.00	0.00%	0.00
<b>SUBTOTAL: Internal Redistributions</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>AGENCY TOTAL</b>	<b>\$1,104,957,420.68</b>	<b>\$90,203,495.54</b>	<b>\$883,709,102.18</b>	<b>\$221,248,318.50</b>	<b>79.98%</b>	<b>\$1,214,735,754.65</b>

**BUDGET STATUS REPORT**  
**AGENCY SUMMARY BY PROGRAM/FUNCTION**  
**May 2021**

FISCAL YEAR 2021  
 Period Expired 91.67%  
 Pay Period Ending 5/9/2021

<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	20,132,203.42	1,784,405.47	20,050,571.76	81,631.66	99.59%	144,572.42
Boards & Commissions	50,000.00	40.00	19,752.67	30,247.33	39.51%	0.00
<b>SUBTOTAL: Administration</b>	<b>\$20,182,203.42</b>	<b>\$1,784,445.47</b>	<b>\$20,070,324.43</b>	<b>\$111,878.99</b>	<b>99.45%</b>	<b>\$144,572.42</b>
<b>Service and Support</b>						
Charges to Others	1,100,000.00	89,551.24	847,162.11	252,837.89	77.01%	46,925.59
Deficiency Claims	17,184.00	0.00	60,599.00	(43,415.00)	352.65%	0.00
Supply Base/Inventories	1,000,000.00	91,399.16	1,178,589.52	(178,589.52)	117.86%	229,112.02
Building Operations	11,114,256.36	1,558,074.36	12,830,870.69	(1,716,614.33)	115.45%	3,004,492.26
Business Technology Services	14,657,317.83	998,740.43	15,113,965.66	(456,647.83)	103.12%	14,603,446.44
Support Centers	5,208,762.15	29,844.84	393,288.72	4,815,473.43	7.55%	0.00
Payroll Clearing	625,675.00	722,151.38	2,063,247.42	(1,437,572.42)	329.76%	4,100.00
<b>SUBTOTAL: Service and Support</b>	<b>\$33,723,195.34</b>	<b>\$3,489,761.41</b>	<b>\$32,487,723.12</b>	<b>\$1,235,472.22</b>	<b>96.34%</b>	<b>\$17,888,076.31</b>
<b>Capital Facilities</b>						
Capital Facilities	21,013,095.97	403,755.51	4,526,197.43	16,486,898.54	21.54%	5,789,090.76
<b>SUBTOTAL: Capital Facilities</b>	<b>\$21,013,095.97</b>	<b>\$403,755.51</b>	<b>\$4,526,197.43</b>	<b>\$16,486,898.54</b>	<b>21.54%</b>	<b>\$5,789,090.76</b>
<b>Highway Maintenance</b>						
System Preservation	50,382,639.22	1,433,650.53	42,600,360.58	7,782,278.64	84.55%	541,605.69
Operations	46,000,000.00	3,287,358.07	35,468,312.19	10,531,687.81	77.11%	30,206,931.68
Snow and Ice Control	44,200,000.00	1,376,825.95	37,172,773.97	7,027,226.03	84.10%	380,117.93
Unusual & Disaster Oper	7,500,000.00	229,034.84	3,367,225.96	4,132,774.04	44.90%	1,680,231.99
Equipment Operations	15,000,000.00	725,974.25	9,404,516.53	5,595,483.47	62.70%	14,342,196.69
Indirect Charges	20,943,553.00	1,328,594.95	17,753,697.58	3,189,855.42	84.77%	478,815.00
<b>SUBTOTAL: Highway Maintenance</b>	<b>\$184,026,192.22</b>	<b>\$8,381,438.59</b>	<b>\$145,766,886.81</b>	<b>\$38,259,305.41</b>	<b>79.21%</b>	<b>\$47,629,898.98</b>
<b>Highway Construction</b>						
Preliminary Engineering	50,100,000.00	3,079,928.91	36,728,859.37	13,371,140.63	73.31%	22,926,243.63
Right-Of-Way	15,000,000.00	743,452.47	11,386,743.93	3,613,256.07	75.91%	91,550.43
Construction	487,777,351.07	54,794,345.93	418,989,248.24	68,788,102.83	85.90%	932,964,668.00
Construction Engineering	45,000,000.00	2,190,065.79	26,204,718.66	18,795,281.34	58.23%	4,001,185.64
<b>SUBTOTAL: Highway Construction</b>	<b>\$597,877,351.07</b>	<b>\$60,807,793.10</b>	<b>\$493,309,570.20</b>	<b>\$104,567,780.87</b>	<b>82.51%</b>	<b>\$959,983,647.70</b>
<b>Construction Related Expense</b>						
Overhead	19,002,440.92	900,213.17	13,916,566.99	5,085,873.93	73.24%	15,996,840.62
Planning & Research	12,056,000.00	1,282,024.96	13,491,419.17	(1,435,419.17)	111.91%	14,636,883.19
Local Systems	165,553,747.72	11,391,163.84	129,856,304.83	35,697,442.89	78.44%	128,989,482.95
Highway Safety Office	5,213,250.00	481,394.39	4,426,638.96	786,611.04	84.91%	5,247,127.00
Public Transportation Asst	46,309,944.02	1,281,505.10	25,857,470.24	20,452,473.78	55.84%	18,430,134.72
<b>SUBTOTAL: Construction Related Expense</b>	<b>\$248,135,382.66</b>	<b>\$15,336,301.46</b>	<b>\$187,548,400.19</b>	<b>\$60,586,982.47</b>	<b>75.58%</b>	<b>\$183,300,468.48</b>
<b>AGENCY TOTAL</b>	<b>\$1,104,957,420.68</b>	<b>\$90,203,495.54</b>	<b>\$883,709,102.18</b>	<b>\$221,248,318.50</b>	<b>79.98%</b>	<b>\$1,214,735,754.65</b>

PROGRAM STATUS REPORT  
BUSINESS MONTH - MAY 2021

<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	749,238.02	1,804,979.06	0.00	2,218,322.06	2,155,413.21	659,626.29	7,587,578.64
Temporary Salaries	319.71	10,213.45	0.00	45,200.06	11,688.00	10,697.58	78,118.80
Overtime	2,427.08	52,418.17	0.00	84,809.98	242,323.65	9,020.89	390,999.77
Employee Benefits	0.00	3,037,563.39	0.00	0.00	0.00	0.00	3,037,563.39
<b>SUBTOTAL: Personal Services</b>	<b>\$751,984.81</b>	<b>\$4,905,174.07</b>	<b>\$0.00</b>	<b>\$2,348,332.10</b>	<b>\$2,409,424.86</b>	<b>\$679,344.76</b>	<b>\$11,094,260.60</b>
<b>Operating Expenses</b>							
Utilities	0.00	150,316.78	0.00	96,008.10	350.93	46.14	246,721.95
Rentals	663.54	1,904.47	0.00	45,818.47	0.00	0.00	48,386.48
Repairs & Maintenance	0.00	295,988.25	0.00	314,349.95	926.92	0.00	611,265.12
Maintenance Contracts	0.00	0.00	0.00	660,371.00	0.00	0.00	660,371.00
Engineering Contracts	0.00	9,240.00	19,227.50	21,778.26	1,587,855.04	222,314.34	1,860,415.14
Contractual Services	179,577.80	164,742.67	0.00	108,667.48	5,183.00	195,548.39	653,719.34
Technology Expenses	277,328.25	658,313.52	0.00	0.00	0.00	45,057.08	980,698.85
Other Operating Expenses	71,215.14	499,378.56	0.00	6,433.90	1,133.30	18,947.60	597,108.50
<b>SUBTOTAL: Operating Expenses</b>	<b>\$528,784.73</b>	<b>\$1,779,884.25</b>	<b>\$19,227.50</b>	<b>\$1,253,427.16</b>	<b>\$1,595,449.19</b>	<b>\$481,913.55</b>	<b>\$5,658,686.38</b>
<b>Supplies and Materials</b>							
General Supplies & Materials	36,679.46	1,652.40	0.00	28,720.65	19.30	3,040.14	70,111.95
Maint & Const Materials	1,687.62	269,450.88	0.00	2,346,338.49	32,123.53	10,086.35	2,659,686.87
Automotive Supplies & Materials	0.00	31,174.75	0.00	921,289.73	0.00	0.00	952,464.48
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$38,367.08</b>	<b>\$302,278.03</b>	<b>\$0.00</b>	<b>\$3,296,348.87</b>	<b>\$32,142.83</b>	<b>\$13,126.49</b>	<b>\$3,682,263.30</b>
<b>Travel</b>							
In State Travel	3,213.00	5,139.46	0.00	364.45	12,728.81	17,462.70	38,908.42
Out of State Travel	0.00	2,000.98	0.00	0.00	0.00	0.00	2,000.98
<b>SUBTOTAL: Travel</b>	<b>\$3,213.00</b>	<b>\$7,140.44</b>	<b>\$0.00</b>	<b>\$364.45</b>	<b>\$12,728.81</b>	<b>\$17,462.70</b>	<b>\$40,909.40</b>
<b>Capital Outlay</b>							
Land	0.00	0.00	0.00	0.00	593,027.65	0.00	593,027.65
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	54,247,655.07	0.00	54,247,655.07
Buildings	0.00	297,331.65	384,528.01	0.00	0.00	0.00	681,859.66
Heavy Equipment and Vehicles	0.00	0.00	0.00	393,687.00	0.00	0.00	393,687.00
IT Hardware / Software	0.00	0.00	0.00	11,294.00	0.00	0.00	11,294.00
Specialty Equipment	0.00	0.00	0.00	7,214.48	135,450.00	0.00	142,664.48
<b>SUBTOTAL: Capital Outlay</b>	<b>\$0.00</b>	<b>\$297,331.65</b>	<b>\$384,528.01</b>	<b>\$412,195.48</b>	<b>\$54,976,132.72</b>	<b>\$0.00</b>	<b>\$56,070,187.86</b>
<b>Government Aid &amp; Distr</b>							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	1,243,102.22	1,243,102.22
Highway Safety Office	0.00	(279.05)	0.00	0.00	0.00	431,132.84	430,853.79
Other Government Aid	0.00	0.00	0.00	0.00	(23,059.83)	12,006,291.82	11,983,231.99
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$0.00</b>	<b>(\$279.05)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$23,059.83)</b>	<b>\$13,680,526.88</b>	<b>\$13,657,188.00</b>
<b>Internal Redistributions</b>							
Redistribution	462,095.85	(3,801,767.98)	0.00	1,070,770.53	1,804,974.52	463,927.08	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$462,095.85</b>	<b>(\$3,801,767.98)</b>	<b>\$0.00</b>	<b>\$1,070,770.53</b>	<b>\$1,804,974.52</b>	<b>\$463,927.08</b>	<b>\$0.00</b>
<b>GRAND TOTAL:</b>	<b>\$1,784,445.47</b>	<b>\$3,489,761.41</b>	<b>\$403,755.51</b>	<b>\$8,381,438.59</b>	<b>\$60,807,793.10</b>	<b>\$15,336,301.46</b>	<b>\$90,203,495.54</b>

PROGRAM STATUS REPORT  
FISCAL YEAR TO DATE - MAY 2021

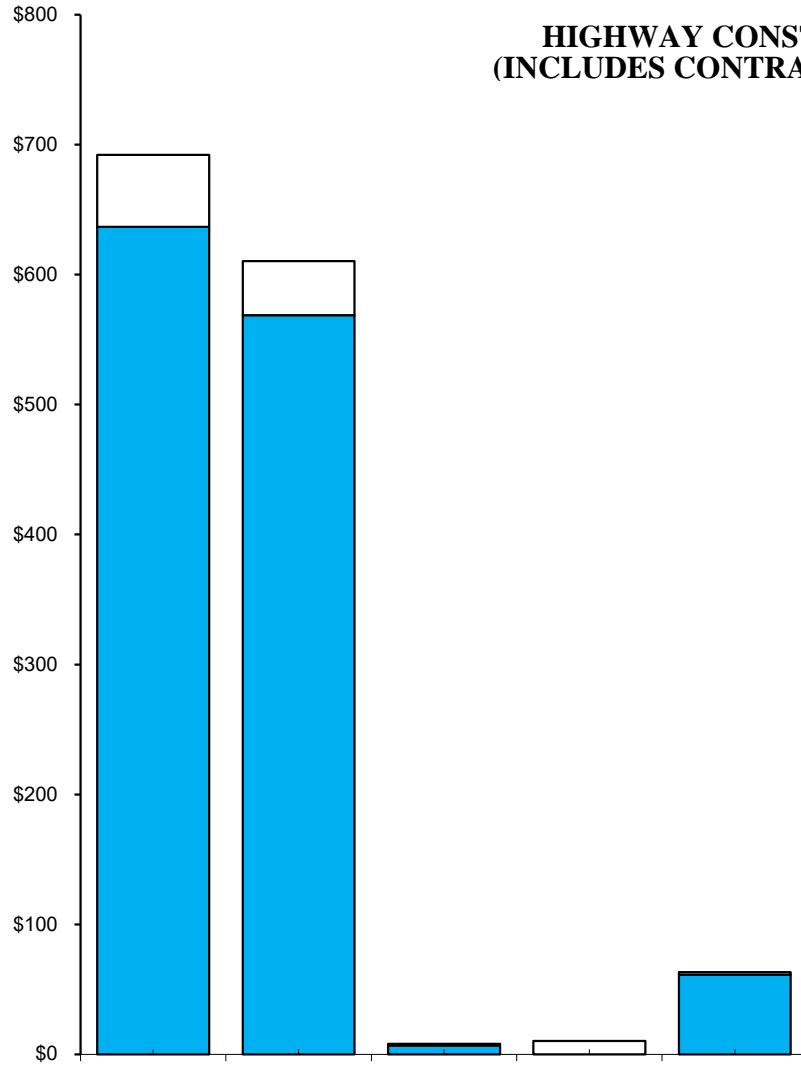
<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
<b>Personal Services</b>							
Permanent Salaries	8,963,007.88	21,920,188.12	0.00	27,926,001.60	24,879,298.34	7,777,487.93	91,465,983.87
Temporary Salaries	4,231.22	169,454.87	0.00	1,120,204.62	226,806.67	164,875.00	1,685,572.38
Overtime	20,450.26	(81,544.21)	0.00	4,031,761.61	1,805,037.93	95,448.79	5,871,154.38
Employee Benefits	0.00	35,002,483.64	0.00	0.00	0.00	0.00	35,002,483.64
<b>SUBTOTAL: Personal Services</b>	<b>\$8,987,689.36</b>	<b>\$57,010,582.42</b>	<b>\$0.00</b>	<b>\$33,077,967.83</b>	<b>\$26,911,142.94</b>	<b>\$8,037,811.72</b>	<b>\$134,025,194.27</b>
<b>Operating Expenses</b>							
Utilities	0.00	2,073,927.37	0.00	1,165,895.57	3,627.20	491.16	3,243,941.30
Rentals	8,997.16	30,809.09	0.00	696,128.12	1,250.00	5,368.91	742,553.28
Repairs & Maintenance	10,530.23	2,560,484.90	0.00	5,916,070.70	16,268.44	32,156.95	8,535,511.22
Maintenance Contracts	0.00	109,125.12	0.00	10,173,666.36	1,486.40	0.00	10,284,277.88
Engineering Contracts	0.00	336,447.16	781,359.70	165,374.43	18,311,597.57	3,263,653.90	22,858,432.76
Contractual Services	900,587.20	1,806,897.38	0.00	1,972,229.35	35,053.16	34,384,305.68	39,099,072.77
Technology Expenses	3,631,674.63	10,891,401.30	0.00	1,873,221.94	0.00	2,645,908.42	19,042,206.29
Other Operating Expenses	480,940.33	2,348,968.82	3,448.81	1,309,000.53	37,055.84	413,026.45	4,592,440.78
<b>SUBTOTAL: Operating Expenses</b>	<b>\$5,032,729.55</b>	<b>\$20,158,061.14</b>	<b>\$784,808.51</b>	<b>\$23,271,587.00</b>	<b>\$18,406,338.61</b>	<b>\$40,744,911.47</b>	<b>\$108,398,436.28</b>
<b>Supplies and Materials</b>							
General Supplies & Materials	436,724.15	241,118.38	3,512.41	395,059.55	169.65	42,760.06	1,119,344.20
Maint & Const Materials	33,090.87	631,120.25	0.00	47,425,645.92	415,542.63	246,247.21	48,751,646.88
Automotive Supplies & Materials	9.62	1,234,461.11	0.00	12,006,714.07	0.00	59.40	13,241,244.20
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$469,824.64</b>	<b>\$2,106,699.74</b>	<b>\$3,512.41</b>	<b>\$59,827,419.54</b>	<b>\$415,712.28</b>	<b>\$289,066.67</b>	<b>\$63,112,235.28</b>
<b>Travel</b>							
In State Travel	52,367.72	54,620.41	0.00	14,714.73	116,225.64	119,794.26	357,722.76
Out of State Travel	0.00	7,169.29	0.00	0.00	27.12	621.43	7,817.84
<b>SUBTOTAL: Travel</b>	<b>\$52,367.72</b>	<b>\$61,789.70</b>	<b>\$0.00</b>	<b>\$14,714.73</b>	<b>\$116,252.76</b>	<b>\$120,415.69</b>	<b>\$365,540.60</b>
<b>Capital Outlay</b>							
Land	0.00	424,415.83	0.00	0.00	9,483,495.90	3,575.00	9,911,486.73
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	36,299.73	417,738,461.13	0.00	417,774,760.86
Buildings	0.00	839,581.65	3,737,876.51	0.00	0.00	0.00	4,577,458.16
Heavy Equipment and Vehicles	0.00	0.00	0.00	12,025,762.46	0.00	0.00	12,025,762.46
IT Hardware / Software	0.00	0.00	0.00	11,294.00	0.00	0.00	11,294.00
Specialty Equipment	0.00	0.00	0.00	27,461.17	388,907.00	167,815.00	584,183.17
<b>SUBTOTAL: Capital Outlay</b>	<b>\$0.00</b>	<b>\$1,263,997.48</b>	<b>\$3,737,876.51</b>	<b>\$12,100,817.36</b>	<b>\$427,610,864.03</b>	<b>\$171,390.00</b>	<b>\$444,884,945.38</b>
<b>Government Aid &amp; Distr</b>							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	25,403,008.44	25,403,008.44
Highway Safety Office	0.00	(5,139.10)	0.00	0.00	0.00	3,976,312.99	3,971,173.89
Other Government Aid	0.00	0.00	0.00	0.00	167,050.10	103,381,517.94	103,548,568.04
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$0.00</b>	<b>(\$5,139.10)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$167,050.10</b>	<b>\$132,760,839.37</b>	<b>\$132,922,750.37</b>
<b>Internal Redistributions</b>							
Redistribution	5,527,713.16	(48,108,268.26)	0.00	17,474,380.35	19,682,209.48	5,423,965.27	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$5,527,713.16</b>	<b>(\$48,108,268.26)</b>	<b>\$0.00</b>	<b>\$17,474,380.35</b>	<b>\$19,682,209.48</b>	<b>\$5,423,965.27</b>	<b>\$0.00</b>
<b>GRAND TOTAL:</b>	<b>\$20,070,324.43</b>	<b>\$32,487,723.12</b>	<b>\$4,526,197.43</b>	<b>\$145,766,886.81</b>	<b>\$493,309,570.20</b>	<b>\$187,548,400.19</b>	<b>\$883,709,102.18</b>

**BUDGET STATUS REPORT**  
**AGENCY SUMMARY BY ORGANIZATIONAL ELEMENT**  
**May 2021**

FISCAL YEAR 2021  
 Period Expired 91.67%  
 Pay Period Ending 5/9/2021

<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	726,686.28	54,463.77	599,033.56	127,652.72	82.43%	0.00
140 - LEGAL	2,947,290.91	98,739.55	1,065,772.82	1,881,518.09	36.16%	171,636.73
250 - STRATEGIC PLANNING DIVISION	3,403,938.90	232,435.35	2,793,367.92	610,570.98	82.06%	529,961.72
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,667,354.33	190,321.07	1,930,533.88	736,820.45	72.38%	130,369.37
<b>SUBTOTAL: OFFICE OF THE DIRECTOR</b>	<b>\$9,745,270.42</b>	<b>\$575,959.74</b>	<b>\$6,388,708.18</b>	<b>\$3,356,562.24</b>	<b>65.56%</b>	<b>\$831,967.82</b>
<b>OFFICE OF ENGINEERING</b>						
130 - CONTROLLER DIVISION	2,292,623.03	153,059.77	1,899,940.36	392,682.67	82.87%	0.00
320 - BRIDGE DIVISION	7,541,203.17	403,291.67	5,950,325.75	1,590,877.42	78.90%	1,595,946.61
340 - TRAFFIC ENGINEERING DIVISION	4,529,104.14	284,100.81	3,849,954.73	679,149.41	85.00%	372,481.92
350 - RIGHT OF WAY DIVISION	5,044,384.64	353,766.72	4,282,435.66	761,948.98	84.90%	5,526.30
360 - PROJECT DEVELOPMENT DIVISION	15,264,477.06	636,963.94	8,340,740.68	6,923,736.38	54.64%	8,340,827.53
370 - ROADWAY DESIGN DIVISION	26,301,169.47	1,678,347.99	18,423,532.98	7,877,636.49	70.05%	12,869,431.87
420 - PROGRAM MANAGEMENT DIVISION	1,459,088.46	108,855.63	1,229,577.14	229,511.32	84.27%	30,979.83
580 - LOCAL ASSISTANCE DIVISION	3,162,748.05	180,707.42	2,222,041.96	940,706.09	70.26%	1,231,241.19
<b>SUBTOTAL: OFFICE OF ENGINEERING</b>	<b>\$65,594,798.02</b>	<b>\$3,799,093.95</b>	<b>\$46,198,549.26</b>	<b>\$19,396,248.76</b>	<b>70.43%</b>	<b>\$24,446,435.25</b>
<b>OFFICE OF OPERATIONS</b>						
170 - HUMAN RESOURCES DIVISION	2,706,435.78	163,841.75	1,676,546.49	1,029,889.29	61.95%	4,100.00
260 - OPERATIONS DIVISION	21,611,340.79	1,077,911.68	19,318,047.95	2,293,292.84	89.39%	8,823,293.42
280 - BUSINESS TECH SUPPORT DIVISION	19,993,766.47	1,079,989.47	16,945,754.46	3,048,012.01	84.76%	26,254,156.95
380 - CONSTRUCTION DIVISION	2,920,457.69	210,945.99	2,618,992.12	301,465.57	89.68%	412.50
390 - MATERIALS & RESEARCH DIVISION	13,034,426.11	674,867.89	11,210,469.90	1,823,956.21	86.01%	9,833,560.10
610 - DISTRICT 1	34,024,031.74	2,512,238.51	31,093,666.27	2,930,365.47	91.39%	6,783,595.63
620 - DISTRICT 2	23,354,010.74	1,742,999.27	21,413,189.93	1,940,820.81	91.69%	5,817,407.86
630 - DISTRICT 3	31,339,572.44	1,643,241.59	30,318,259.77	1,021,312.67	96.74%	3,862,674.08
640 - DISTRICT 4	33,107,740.02	2,087,053.94	29,461,014.62	3,646,725.40	88.99%	5,163,464.95
650 - DISTRICT 5	23,367,222.04	1,473,956.46	20,355,360.14	3,011,861.90	87.11%	3,800,066.23
660 - DISTRICT 6	25,846,634.08	1,624,505.39	24,424,763.18	1,421,870.90	94.50%	6,063,379.91
670 - DISTRICT 7	17,087,182.51	1,046,032.45	15,209,294.85	1,877,887.66	89.01%	11,367,932.93
680 - DISTRICT 8	16,345,094.71	897,319.22	14,979,597.96	1,365,496.75	91.65%	3,633,579.38
<b>SUBTOTAL: OFFICE OF OPERATIONS</b>	<b>\$264,737,915.12</b>	<b>\$16,234,903.61</b>	<b>\$239,024,957.64</b>	<b>\$25,712,957.48</b>	<b>90.29%</b>	<b>\$91,407,623.94</b>
<b>BUDGETARY CONTROL</b>						
902 - SUPPLY BASE	0.00	14,756.85	130,623.23	(130,623.23)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	1,082,062.00	(406,501.88)	(5,025,482.73)	6,107,544.73	(464.44)%	122,815.18
904 - TRANSPORTATION CAPITAL	763,797,375.12	69,985,283.27	596,991,746.60	166,805,628.52	78.16%	1,097,926,912.46
<b>SUBTOTAL: BUDGETARY CONTROL</b>	<b>\$764,879,437.12</b>	<b>\$69,593,538.24</b>	<b>\$592,096,887.10</b>	<b>\$172,782,550.02</b>	<b>77.41%</b>	<b>\$1,098,049,727.64</b>
<b>AGENCY TOTAL</b>	<b>\$1,104,957,420.68</b>	<b>\$90,203,495.54</b>	<b>\$883,709,102.18</b>	<b>\$221,248,318.50</b>	<b>79.98%</b>	<b>\$1,214,735,754.65</b>

**FY-2021  
HIGHWAY CONSTRUCTION CONTRACT LETTINGS  
(INCLUDES CONTRACTED CONSTRUCTION COSTS ONLY)  
\$ IN MILLIONS**



SUMMARY BY PROGRAM YEAR					
LETTING DATE	STATE SYSTEM			LOCAL SYSTEM	TOTAL
	FY-2021 PROGRAM PROJECTS	PRIOR YEAR PROJECTS	ADVANCED PROJECTS	FY-2021 PROJECTS	
7/16/2020	0.09	0.72			0.81
8/20/2020	103.08			11.16	114.24
9/3 & 24/2020	53.32			1.04	54.36
10/8 & 15 & 29/2020	55.25	5.72		41.60	102.57
11/19/2020	125.39	0.33		3.46	129.18
12/10 & 17/2020	2.39			1.19	3.58
1/14 & 28/2021	55.82				55.82
2/25/2021	61.97			2.48	64.45
3/18/2021	8.27			0.26	8.53
4/8/2021	3.99				3.99
5/6/2021	99.31				99.31
6/17/2021					
	568.88	6.77	0.00	61.19	636.84

SUMMARY BY DISTRICT									
LETTING DATE	D-1	D-2	D-3	D-4	D-5	D-6	D-7	D-8	TOTAL
7/16/2020		0.09			0.72				0.81
8/20/2020	21.50	7.75	5.51	1.76	15.44	51.47		10.81	114.24
9/3 & 24/2020	1.04	2.53		16.77	4.81	10.80	15.36	3.05	54.36
10/8 & 15 & 29/2020	12.74	39.65	7.55	22.74	7.37	6.78	5.74		102.57
11/19/2020	7.21	54.66	24.95		32.00	10.36			129.18
12/10 & 17/2020	0.50	1.89						1.19	3.58
1/14 & 28/2021		46.18	1.83	0.75	2.93	4.13			55.82
2/25/2021		25.59	17.90	18.90	2.06				64.45
3/18/2021				3.96				4.57	8.53
4/8/2021	0.61	0.60	0.60	0.44	0.64	0.63		0.47	3.99
5/6/2021		52.51	46.80						99.31
6/17/2021									
	43.60	231.45	105.14	65.32	65.97	84.17	21.10	20.09	636.84

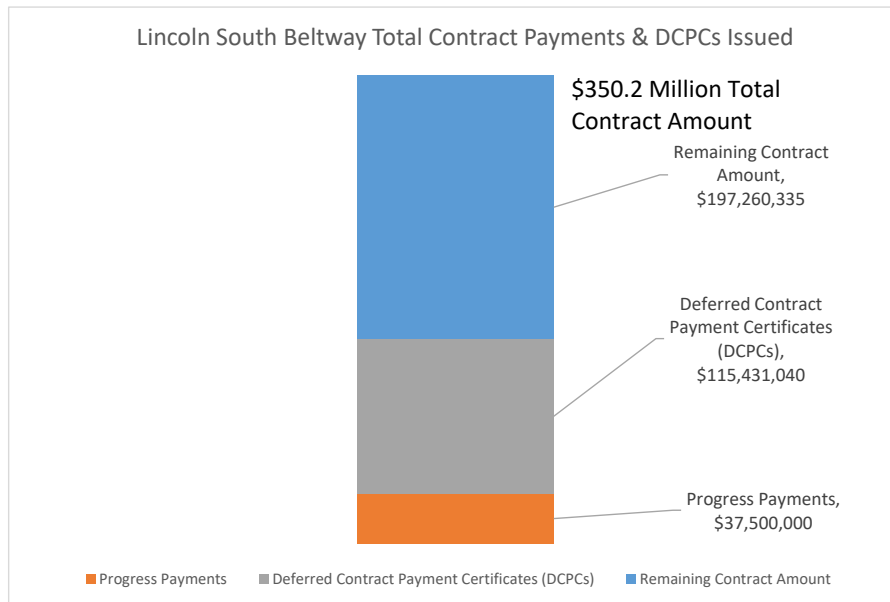
- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
  - (2) FY-2021 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
  - (3) Prior Year Projects - Includes projects from previous years' programs.
  - (4) Local System Program - Includes all local system projects.
- Projected dollars are updated estimates as of May 31, 2021.



## Lincoln South Beltway Construction Contract Payments and Deferred Payment Certificates Issued Through May 2021

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 May 2021)

Remaining Contract Amount	\$197,260,335
Progress Payments	\$37,500,000
Deferred Contract Payment Certificates (DCPCs)	\$115,431,040

### DCPC Payments Due by State Fiscal Year (for DCPCs Issued Through May 2021)

FY 2023	\$15,000,000
FY 2024	\$29,941,375
FY 2025	\$29,876,813
FY 2026	\$29,884,313
FY 2027	\$10,728,540
<b>Total DCPCs to date</b>	<b>\$115,431,040</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.

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## FEDERAL APPORTIONMENT DEFINITIONS

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

**CONGESTION MITIGATION & AIR QUALITY** = This program provides a flexible funding source 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)** = The HSIP is a core 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** = Funding to assist in development of transportation improvement programs, long-range transportation plans and other technical studies in the metropolitan areas.

**NATIONAL HIGHWAY FREIGHT PROGRAM (NHFP)** = The purpose, among other goals, of the National Highway Freight Program (NHFP) is to improve efficient movement of freight on the National Highway Freight Network (NHFN).

**NATIONAL HIGHWAY PERFORMANCE PROGRAM (NHPP)** = The purposes of this program is 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** = The purpose of this program is 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** = Funds used for an annual program established 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 PROGRAM (STP)** = 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.

**APPORTIONED FEDERAL HIGHWAY FUNDS  
(\$ IN MILLIONS)**

Federal Trust Fund	MAP-21		Fixing America's Surface Transportation = FAST											
	Fiscal 2015 Apportionment		Fiscal 2016 Apportionment		Fiscal 2017 Apportionment		Fiscal 2018 Apportionment		Fiscal 2019 Apportionment		Fiscal 2020 Apportionment		Fiscal 2021 Apportionment	
	National Prelim Tables	Nebraska Actual	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska
National Hwy Perf Prog (NHPP)	21,759	157,699	20,895	161,392	22,828	164,017	21,855	167,506	22,134	171,617	22,820	174,622	22,811	173,531
Surface Transportation Block Grant	9,553	80,245	10,812	81,732	10,589	83,247	11,219	85,196	11,432	87,186	11,704	88,896	11,717	88,296
STP - Bridge Off System		3,777		-		3,777		3,777		3,777		3,777		3,777
STP - Flexible - Any Area		33,607		33,470		33,379		33,456		33,508		33,412		33,159
STP - MAPA - Omaha		13,438		13,935		14,468		15,092		15,733		16,338		16,227
STP - LCLC - Lincoln		5,296		5,492		5,702		5,948		6,200		6,439		6,395
STP - 5,001 to 200,000 Population		7,385		7,659		7,952		8,295		8,647		8,979		8,919
STP - 5,000 and Less Population		11,266		11,682		12,130		12,652		13,190		13,697		13,604
Highway Planning		4,107		4,288		4,379		4,482		4,598		4,691		4,661
Research		1,369		1,429		1,494		1,494		1,533		1,563		1,554
Transportation Alternatives (TAP)	668	5,552	835	4,927	751	5,677	766	5,800	766	5,800	767	5,801	768	5,801
Recreational Trails	81	1,217	84	1,205	84	1,217	83	1,215	83	1,217	83	1,217	82	1,217
Highway Safety Improvement Prog	2,241	14,458	2,059	12,655	2,275	14,910	2,272	15,221	2,312	15,566	2,359	15,819	2,359	15,713
Rail-Highway Crossings	220	3,564	350	5,702	230	3,692	235	3,767	240	3,834	245	3,900	245	3,883
Congestion Mitigation & Air Qual CMAQ	2,316	9,820	2,263	10,043	2,360	10,200	2,355	10,411	2,393	10,637	2,446	10,812	2,444	10,744
Metropolitan Planning	320	1,567	329	1,651	336	1,673	343	1,711	350	1,754	358	1,788	358	1,777
National Freight Program			1,117	8,270	1,091	7,860	1,196	8,588	1,341	9,694	1,488	10,730	1,489	10,663
Redistribution - Certain Authorizations	123	0,913		0,874		0,968	51	0,376	61	0,451	45	0,327	55	0,398
Redistribution - TIFIA	632	4,721												
<b>Sub-Total Core Funds</b>	<b>\$ 37,913</b>	<b>\$ 279,756</b>	<b>\$38,744</b>	<b>\$ 288,451</b>	<b>\$ 40,544</b>	<b>\$ 293,461</b>	<b>\$ 40,375</b>	<b>\$ 299,791</b>	<b>\$ 41,112</b>	<b>\$ 307,756</b>	<b>\$ 42,315</b>	<b>\$ 313,912</b>	<b>\$ 42,328</b>	<b>\$ 312,023</b>
National Highway Perf Exempt	639	4,853	639	4,524	595	4,489	597	4,512	599	4,546	601	4,543	603	4,524
Others & Ext of Alloc Programs	11	0,150		1,274										
<b>Total</b>	<b>\$ 38,563</b>	<b>\$ 284,759</b>	<b>\$ 39,383</b>	<b>\$ 294,249</b>	<b>\$ 41,139</b>	<b>\$ 297,950</b>	<b>\$ 40,972</b>	<b>\$ 304,303</b>	<b>\$ 41,711</b>	<b>\$ 312,302</b>	<b>\$ 42,916</b>	<b>\$ 318,455</b>	<b>\$ 42,931</b>	<b>\$ 316,547</b>
<b>Obligation Authority</b>														
Core Formula Obligation Limitation	35,870	263,137	37,015	273,728	40,548	271,600	44,234	274,849	36,629	277,028	46,365	284,111	46,365	277,251
August Redistribution	1,907	17,802	2,833	19,000	3,137	31,224	4,184	32,000	3,972	34,443	4,762	45,000		
Total Annual Obligation Authority	<b>\$ 36,265</b>	<b>\$ 280,939</b>	<b>\$ 39,848</b>	<b>\$ 292,728</b>	<b>\$ 43,685</b>	<b>\$ 302,824</b>	<b>\$ 48,418</b>	<b>\$ 306,849</b>	<b>\$ 40,601</b>	<b>\$ 311,471</b>	<b>\$ 51,127</b>	<b>\$ 329,111</b>	<b>\$ 46,365</b>	<b>\$ 277,251</b>

**Footnotes:**  
FY21 Apportionment per Public Law 116-159. Available Obligation Limitation per Public Law 116-260 reflects 88.9% of the annual amount through September 30, 2021.

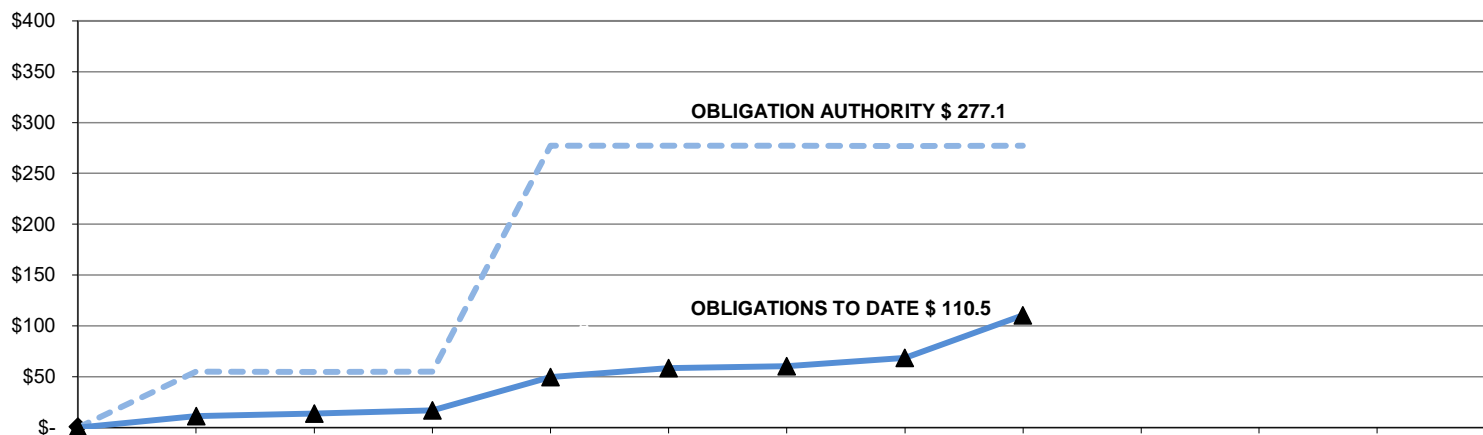
**STATUS OF FEDERAL HIGHWAY APPORTIONMENTS**  
**FEDERAL FY-2021**  
**MAY 31, 2021**

APPORTIONMENT TYPE	APPORT	FAST Act	TRANSFERS			CURRENT	ADVANCED	
	BALANCE	FY-2021	ADJ & SPECIAL	TOTAL	OBLIGATIONS <sup>(A)</sup>	APPORT	CONSTRUCTION	UNPAID
	9/30/2020	APPORT <sup>(B)</sup>	APPORT			BALANCE	COMMITTED	OBLIGATIONS
National Hwy Perf Prog (NHPP)	14,382,721	173,530,743	-	187,913,464	60,310,938	127,602,526	144,511,329	115,639,249
Interstate Maintenance	-	-	-	-	-	-	-	-
National Highway Sys	-	-	-	-	-	-	-	-
Highway Bridge Program	-	-	-	-	-	-	-	60,931
STP - Bridge Off System	37,391	3,777,257	-	3,814,648	3,505,512	309,136	-	4,451,907
STP - Flexible - Any Area	1,350,799	33,159,291	-	34,510,090	22,213,554	12,296,536	55,879,582	88,848,326
STP - MAPA - Omaha	1,014,529	16,226,849	(146,310)	17,095,068	3,110,001	13,985,067	23,322,866	50,032,905
STP - LCLC - Lincoln	14,254,565	6,395,182	-	20,649,747	4,026,781	16,622,966	73,093	5,456,049
STP - 5,001 to 200,000 Pop	34,748,093	8,918,511	-	43,666,604	981,500	42,685,104	8,000	2,278,054
STP - 5,000 & Less Population	392,878	13,604,127	-	13,997,005	11,215,262	2,781,743	-	16,965,977
Congestion Mitigation & Air Qual	237,929	10,744,227	-	10,982,156	949,267	10,032,889	-	5,448,207
Highway Safety Improvemt Prog	20,980,044	15,713,289	-	36,693,333	3,554,289	33,139,044	2,590,919	9,609,801
Rail-Hwy - Hazard Elimination	1,435,380	1,941,324	-	3,376,704	2,823,511	553,194	2,355,797	2,598,664
Rail-Hwy - Protection Devices	8,233,472	1,941,325	-	10,174,797	890,766	9,284,031	-	3,318,093
Highway Planning	1,539,880	4,661,443	(13)	6,201,309	(2,839,152)	9,040,461	2,089	3,808,496
Research	293,360	1,553,815	60,698	1,907,873	602,907	1,304,965	141,795	4,877,130
Metropolitan Planning	293,435	1,776,501	-	2,069,936	(378,066)	2,448,001	-	1,905,252
National Hwy Freight Program	-	10,663,255	-	10,663,255	-	10,663,255	-	10,730,335
TAP - Flex	127,447	2,900,268	-	3,027,715	33,877	2,993,838	-	2,040,899
TAP - >200,000 Population	942,591	1,453,327	-	2,395,918	43,439	2,352,479	-	1,851,827
TAP - 5,001 to 200,000 Pop	16,097	572,960	-	589,057	-	589,057	-	613,379
TAP - 5,000 and Less Population	935,555	873,981	-	1,809,536	75,514	1,734,022	-	1,364,107
Recreational Trails	1,444,778	1,205,213	-	2,649,991	(16,950)	2,666,941	-	3,811,455
Enhancement	218,634	-	-	218,634	1,108	217,526	-	218,120
Safe Routes to School Prog	163,140	-	-	163,140	(37,353)	200,493	-	85,867
Redistribution - Certain Auth.	1,498,117	2,127,259	-	3,625,376	(401,317)	4,026,693	-	2,618,986
Redistribution - TIFIA	-	-	-	-	-	-	-	-
Repurposed/Special Earmark	-	-	-	-	(144,236)	144,236	-	1,751,616
Other	-	-	(12,174)	(12,174)	-	(12,174)	-	1,093,443
<b>Total Formula Funds</b>	<b>\$ 104,540,835</b>	<b>\$ 313,740,147</b>	<b>\$ (97,799)</b>	<b>\$ 418,183,182</b>	<b>\$ 110,521,153</b>	<b>\$ 307,662,029</b>	<b>\$ 228,885,470</b>	<b>\$ 341,479,076</b>
Allocated/Discretionary Funds	14,859	107,385	2,855,476	2,977,720	(172)	2,977,892	-	16,838,826
<b>Total Subject to Annual Obligation Limits</b>	<b>\$ 104,555,694</b>	<b>\$ 313,847,532</b>	<b>\$ 2,757,677</b>	<b>\$ 421,160,903</b>	<b>\$ 110,520,981</b>	<b>\$ 310,639,921</b>	<b>\$ 228,885,470</b>	<b>\$ 358,317,902</b>
Special Limit/Allocated Exempt Equity Bonus	133,849,934	4,523,586	103,008,663	241,382,183	82,944,105	158,438,078	-	76,149,212
<b>GRAND TOTAL</b>	<b>\$ 238,405,628</b>	<b>\$ 318,371,118</b>	<b>\$ 105,766,340</b>	<b>\$ 662,543,085</b>	<b>\$ 193,465,086</b>	<b>\$ 469,077,999</b>	<b>\$ 228,885,470</b>	<b>\$ 434,467,114</b>

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

(B) FY21 Apportionment per Public Law 116-159.

**STATUS OF FEDERAL HIGHWAY OBLIGATION AUTHORITY  
FEDERAL FY-2021  
(\$ 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>54.9</b>	<b>54.8</b>	<b>54.9</b>	<b>277.2</b>	<b>277.4</b>	<b>277.2</b>	<b>276.8</b>	<b>277.1</b>				
<b>OA Used</b>	<b>0.0</b>	<b>11.3</b>	<b>13.7</b>	<b>16.9</b>	<b>49.6</b>	<b>58.4</b>	<b>60.4</b>	<b>68.6</b>	<b>110.5</b>				

	<u>FEDERAL FY-2020</u> <u>OBLIGATION AUTHORITY</u>		<u>FEDERAL FY-2021</u> <u>OBLIGATION AUTHORITY</u>		
<u>FORMULA AND ALLOCATED FUNDS SUBJECT TO ANNUAL OBLIGATION LIMITATION</u>	As of September 30, 2020		As of May 31, 2021		
Formula Obligation Limitation	\$	284.1	\$	277.2	
August Redistribution		45.0		-	
Redistribution - TIFIA		-		-	Period Expired
Transfers	\$	0.7	\$	(0.1)	66.7%
<b>Subtotal</b>	<b>\$</b>	<b>329.8</b>	<b>\$</b>	<b>277.1</b>	
Other Allocation Obligation Limitation		18.5		-	
<b>Annual Obligation Limitation</b>	<b>\$</b>	<b>348.3</b>	<b>\$</b>	<b>277.1</b>	
Formula Obligations to Date		0.0		(110.5)	Obligated
Allocated Obligations to Date		-		-	39.9%
<b>Subtotal</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>(110.5)</b>	
<b>Obligation Authority Balance</b>	<b>\$</b>	<b>348.30</b>	<b>\$</b>	<b>166.6</b>	
<b><u>SPECIAL LIMITATION</u></b>					
National Highway Perf Exempt		4.5		4.5	
Congestion MGMT Tech Deploy		0.0		2.7	
Highway Infrastructure COVID		0.0		71.7	
Highway Infrastructure (NON-COVID)		0.0		22.9	
Competitive Highway Bridge Program		0.0		8.5	
Training and Education Fast		0.2		-	
National Infrastructure Invest TIGER IX		25.0		-	
National Infrastructure Invest Build 2019		17.0		-	
National Infrastructure Invest Build 2018		20.0		-	
Previous Years Funding		152.0		136.9	
<b>Total Special Obligation Limitation</b>	<b>\$</b>	<b>218.6</b>	<b>\$</b>	<b>247.2</b>	
Obligations to Date		0.0		(82.9)	
<b>Obligation Authority Balance</b>	<b>\$</b>	<b>218.6</b>	<b>\$</b>	<b>164.3</b>	

FY21 Available Obligation limitation per Public Law 116-260 reflects 88.9% of the annual amount through September 30, 2021.

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY SYSTEM**

**CURRENT MONTH - MAY 2021**

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
<b>STATE</b>	PRELIMINARY ENGINEERING	1,883,870.91	76.37	199.27	16,457.02	(0.06)	1,900,603.51
	RIGHT OF WAY	587,934.42	0.00	0.00	47,024.38	0.00	634,958.80
	CONSTRUCTION	23,203,560.39	29,021,526.33	30,817.87	2,063,796.18	49,095.22	54,368,795.99
	CONSTRUCTION ENGINEERING	570,344.61	835,220.02	217.39	37,519.24	2,054.72	1,445,355.98
	PLANNING & RESEARCH	631.85	2,132.61	0.00	0.00	0.00	2,764.46
	<b>TOTAL</b>	<b>\$ 26,246,342.18</b>	<b>\$ 29,858,955.33</b>	<b>\$ 31,234.53</b>	<b>\$ 2,164,796.82</b>	<b>\$ 51,149.88</b>	<b>\$ 58,352,478.74</b>
<b>LOCAL</b>	PRELIMINARY ENGINEERING	254,696.37	397,869.01	27,810.42	42,743.85	5,257.05	728,376.70
	RIGHT OF WAY	0.00	20,595.64	1,832.91	1,236.22	0.00	23,664.77
	CONSTRUCTION	1,134,212.12	6,823,118.88	746,830.72	968,212.73	2,287.77	9,674,662.22
	CONSTRUCTION ENGINEERING	21,471.76	576,006.00	44,355.60	147,648.45	66.04	789,547.85
	PLANNING & RESEARCH	122.51	2,158.76	(49.18)	1,011.55	(90.81)	3,152.83
	<b>TOTAL</b>	<b>\$ 1,410,502.76</b>	<b>\$ 7,819,748.29</b>	<b>\$ 820,780.47</b>	<b>\$ 1,160,852.80</b>	<b>\$ 7,520.05</b>	<b>\$ 11,219,404.37</b>
<b>NON-HWY</b>	PRELIMINARY ENGINEERING	1,224,628.17	104,398.22	0.00	25,038.78	273.72	1,354,338.89
	RIGHT OF WAY	98,334.36	855.54	0.00	213.88	0.00	99,403.78
	CONSTRUCTION	0.00	328,684.43	0.00	77,898.37	0.00	406,582.80
	CONSTRUCTION ENGINEERING	714,143.16	61,448.99	0.00	15,664.29	0.00	791,256.44
	TRAFFIC SAFETY & TRANS	(184,176.19)	709,719.85	0.00	0.00	0.00	525,543.66
	PLANNING & RESEARCH	226,352.63	1,333,176.30	0.00	5,736.75	30,225.32	1,595,491.00
	PUBLIC TRANSPORTATION ASSIST	41,431.85	1,240,075.08	0.00	0.00	9,909.61	1,291,416.54
	<b>TOTAL</b>	<b>\$ 2,120,713.98</b>	<b>\$ 3,778,358.41</b>	<b>\$ 0.00</b>	<b>\$ 124,552.07</b>	<b>\$ 40,408.65</b>	<b>\$ 6,064,033.11</b>
<b>TOTAL - CURRENT MONTH</b>		<b>\$ 29,777,558.92</b>	<b>\$ 41,457,062.03</b>	<b>\$ 852,015.00</b>	<b>\$ 3,450,201.69</b>	<b>\$ 99,078.58</b>	<b>\$ 75,635,916.22</b>

**FISCAL YEAR TO DATE - MAY 2021**

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
<b>STATE</b>	PRELIMINARY ENGINEERING	22,552,147.35	76,826.61	97,785.90	49,289.36	60,087.58	22,836,136.80
	RIGHT OF WAY	9,931,851.98	284,143.92	84,358.94	211,624.68	0.00	10,511,979.52
	CONSTRUCTION	107,845,928.78	293,142,468.48	617,684.41	14,783,832.17	1,447,836.63	417,837,750.47
	CONSTRUCTION ENGINEERING	6,812,014.50	12,298,283.76	10,744.19	265,555.19	145,685.99	19,532,283.63
	PLANNING & RESEARCH	104,965.77	215,130.82	0.00	0.00	104,747.04	424,843.63
	<b>TOTAL</b>	<b>\$ 147,246,908.38</b>	<b>\$ 306,016,853.59</b>	<b>\$ 810,573.44</b>	<b>\$ 15,310,301.40</b>	<b>\$ 1,758,357.24</b>	<b>\$ 471,142,994.05</b>
<b>LOCAL</b>	PRELIMINARY ENGINEERING	559,908.80	3,817,220.71	245,576.32	912,820.66	50,826.28	5,586,352.77
	RIGHT OF WAY	5,692.19	3,740,306.95	24,458.70	593,220.69	278,434.55	4,642,113.08
	CONSTRUCTION	10,353,891.62	48,273,625.56	4,104,836.14	15,422,543.09	264,701.18	78,419,597.59
	CONSTRUCTION ENGINEERING	743,023.92	4,316,431.20	285,323.10	1,372,721.19	(52,420.30)	6,665,079.11
	PLANNING & RESEARCH	11,392.93	617,493.04	(5,104.77)	133,043.15	21.47	756,845.82
	<b>TOTAL</b>	<b>\$ 11,673,909.46</b>	<b>\$ 60,765,077.46</b>	<b>\$ 4,655,089.49</b>	<b>\$ 18,434,348.78</b>	<b>\$ 541,563.18</b>	<b>\$ 96,069,988.37</b>
<b>NON-HWY</b>	PRELIMINARY ENGINEERING	14,520,812.71	936,535.80	0.00	124,878.76	124,101.23	15,706,328.50
	RIGHT OF WAY	1,004,905.95	81,354.84	0.00	20,338.61	0.00	1,106,599.40
	CONSTRUCTION	28,536,498.10	5,340,557.99	0.00	2,959,751.21	0.00	36,836,807.30
	CONSTRUCTION ENGINEERING	6,164,336.31	677,629.86	0.00	164,919.19	0.00	7,006,885.36
	TRAFFIC SAFETY & TRANS	425,175.87	5,891,006.58	0.00	0.00	3,842.20	6,320,024.65
	PLANNING & RESEARCH	3,121,422.13	10,025,458.30	196.30	185,788.66	406,784.66	13,739,650.05
	PUBLIC TRANSPORTATION ASSIST	8,495,965.73	17,247,069.10	198,355.81	50,132.33	342,015.59	26,333,538.56
	<b>TOTAL</b>	<b>\$ 62,269,116.80</b>	<b>\$ 40,199,612.47</b>	<b>\$ 198,552.11</b>	<b>\$ 3,505,808.76</b>	<b>\$ 876,743.68</b>	<b>\$ 107,049,833.82</b>
<b>TOTAL - FISCAL YEAR TO DATE</b>		<b>\$ 221,189,934.64</b>	<b>\$ 406,981,543.52</b>	<b>\$ 5,664,215.04</b>	<b>\$ 37,250,458.94</b>	<b>\$ 3,176,664.10</b>	<b>\$ 674,262,816.24</b>

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY FINANCING PARTICIPANT  
MAY 2021**

<b>WHO</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	1,261,243,207.58	984,706,929.26	276,536,278.32	11,310,133.19	162,769,947.00	66,755,007.41
ROADS OPERATION FUND AC*	183,924,242.21	14,289,692.23	169,634,549.98	8,072,635.01	13,267,737.34	9,560,986.99
GRADE CROSSING FUND	2,895,692.64	1,920,612.95	975,079.69	412,617.34	532,351.67	395,053.70
GRADE SEPARATION-TMT	28,204,106.28	25,262,053.41	2,942,052.87	37,644.92	1,308,228.27	89,538.25
RECREATION ROAD FUND	14,106,932.86	10,826,127.34	3,280,805.52	866,050.03	4,116,664.68	1,209,295.09
ST HWY CAPITAL IMPR	825,967,913.39	328,175,911.68	497,792,001.71	4,274,693.61	(5,176,326.99)	(22,978,342.88)
STATE AID BRIDGE	4,514,900.16	4,074,171.42	440,728.74	7,149.95	1,365,787.02	76,017.09
TRANS INFRA BANK	152,669,635.69	108,437,064.79	44,232,570.90	4,796,634.87	43,005,545.65	10,396,099.54
<b>TOTAL STATE FUNDS</b>	<b>\$ 2,473,526,630.81</b>	<b>\$ 1,477,692,563.08</b>	<b>\$ 995,834,067.73</b>	<b>\$ 29,777,558.92</b>	<b>\$ 221,189,934.64</b>	<b>\$ 65,503,655.19</b>
FEDERAL FUNDS	2,169,137,469.76	1,655,623,561.61	513,513,908.15	41,457,062.03	406,981,543.52	140,536,147.11
COUNTY FUNDS	20,991,391.48	14,225,160.46	6,766,231.02	852,015.00	5,664,215.04	2,260,909.24
CITY FUNDS	220,121,116.53	122,954,369.03	97,166,747.50	3,450,201.69	37,250,458.94	12,706,945.06
OTHER FUNDS	48,774,164.57	41,998,594.81	6,775,569.76	99,078.58	3,176,664.10	671,151.98
<b>GRAND TOTALS</b>	<b>\$ 4,932,550,773.15</b>	<b>\$ 3,312,494,248.99</b>	<b>\$ 1,620,056,524.16</b>	<b>\$ 75,635,916.22</b>	<b>\$ 674,262,816.24</b>	<b>\$ 221,678,808.58</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.



**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY WORK PHASE  
MAY 2021**

<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>
OTHER	0.01	0.00	0.01	0.00	0.00	0.00
PRELIMINARY ENGINEERING	545,512,623.45	405,354,408.68	140,158,214.77	3,983,319.10	44,128,818.07	18,124,065.95
RIGHT OF WAY	191,050,572.93	132,069,026.88	58,981,546.05	758,027.35	16,260,692.00	6,822,935.34
UTILITIES	53,661,751.09	26,195,334.84	27,466,416.25	1,997,165.28	6,140,158.15	3,448,782.07
CONSTRUCTION	3,623,298,460.52	2,410,797,683.76	1,212,500,776.76	62,452,875.73	526,953,997.21	157,169,090.91
CONSTRUCTION ENGINEERING	240,306,704.57	156,658,427.73	83,648,276.84	3,026,160.27	33,204,248.10	12,351,218.76
TRAFFIC SAFETY	37,692,128.03	21,331,356.16	16,360,771.87	525,543.66	6,320,024.65	2,976,658.77
PLANNING & RESEARCH	106,333,564.63	78,250,305.10	28,083,259.53	1,601,408.29	14,921,339.50	7,103,774.10
PUBLIC TRANSPORTATION	134,694,967.92	81,837,705.84	52,857,262.08	1,291,416.54	26,333,538.56	13,682,282.68
<b>GRAND TOTALS</b>	<b>\$ 4,932,550,773.15</b>	<b>\$ 3,312,494,248.99</b>	<b>\$ 1,620,056,524.16</b>	<b>\$ 75,635,916.22</b>	<b>\$ 674,262,816.24</b>	<b>\$ 221,678,808.58</b>

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY FINANCING PARTICIPANT  
MAY 2021**

<b>WHO</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	1,261,243,207.58	984,706,929.26	276,536,278.32	11,310,133.19	162,769,947.00	66,755,007.41
ROADS OPERATION FUND AC*	183,924,242.21	14,289,692.23	169,634,549.98	8,072,635.01	13,267,737.34	9,560,986.99
GRADE CROSSING FUND	2,895,692.64	1,920,612.95	975,079.69	412,617.34	532,351.67	395,053.70
GRADE SEPARATION-TMT	28,204,106.28	25,262,053.41	2,942,052.87	37,644.92	1,308,228.27	89,538.25
RECREATION ROAD FUND	14,106,932.86	10,826,127.34	3,280,805.52	866,050.03	4,116,664.68	1,209,295.09
ST HWY CAPITAL IMPR	825,967,913.39	328,175,911.68	497,792,001.71	4,274,693.61	(5,176,326.99)	(22,978,342.88)
STATE AID BRIDGE	4,514,900.16	4,074,171.42	440,728.74	7,149.95	1,365,787.02	76,017.09
TRANS INFRA BANK	152,669,635.69	108,437,064.79	44,232,570.90	4,796,634.87	43,005,545.65	10,396,099.54
<b>TOTAL STATE FUNDS</b>	<b>\$ 2,473,526,630.81</b>	<b>\$ 1,477,692,563.08</b>	<b>\$ 995,834,067.73</b>	<b>\$ 29,777,558.92</b>	<b>\$ 221,189,934.64</b>	<b>\$ 65,503,655.19</b>
FEDERAL FUNDS	2,169,137,469.76	1,655,623,561.61	513,513,908.15	41,457,062.03	406,981,543.52	140,536,147.11
COUNTY FUNDS	20,991,391.48	14,225,160.46	6,766,231.02	852,015.00	5,664,215.04	2,260,909.24
CITY FUNDS	220,121,116.53	122,954,369.03	97,166,747.50	3,450,201.69	37,250,458.94	12,706,945.06
OTHER FUNDS	48,774,164.57	41,998,594.81	6,775,569.76	99,078.58	3,176,664.10	671,151.98
<b>GRAND TOTALS</b>	<b>\$ 4,932,550,773.15</b>	<b>\$ 3,312,494,248.99</b>	<b>\$ 1,620,056,524.16</b>	<b>\$ 75,635,916.22</b>	<b>\$ 674,262,816.24</b>	<b>\$ 221,678,808.58</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.

**Build Nebraska Act  
Financial Status  
May 31, 2021**

The Build Nebraska Act (BNA) was passed into law in May 2011 (LB 84, codified as law 39-2703) with an effective period of twenty years, from July 1, 2013 through June 30, 2033. The Department was given the authority to adopt and promulgate rules and regulations to carry out this act.

REVENUE: This act designated 1/4 of 1 percent of state General Fund sales tax revenue to be used for state and local surface transportation projects. This revenue is distributed 85% into the State Highway Capital Improvement Fund and 15% into the Highway Allocation Fund for the cities and counties.

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	Life To Date	Active Projects Unexpended Balance	Planned Future Expenditures
<b>Revenue</b>	\$ 7,236,824.56	\$ 73,799,677.89	\$ 522,466,405.06		
<b>Expenditures</b>					
Expressway and High Priority Corridors	4,183,519.69	(5,366,739.43)	217,096,765.98	474,407,666.69	265,280,526.36
Other Highways	91,173.92	190,412.44	111,079,145.70	23,384,335.02	202,010,343.30
BNA Projects Completed/Closed			111,468,089.96		
<b>Total</b>	<b>\$ 4,274,693.61</b>	<b>\$ (5,176,326.99)</b>	<b>\$ 439,644,001.64</b>	<b>\$ 497,792,001.71</b>	<b>\$ 467,290,869.66</b>
<b>Funds Available</b>			<b>\$ 82,822,403.42</b>		

Note: Expenditures reflect crediting of \$38.5 million of Federal Emergency Relief in March 2021 related to March 2019 flood repair expenses.

**Transportation Innovation Act  
Financial Status  
May 31, 2021**

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

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

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

**1 Accelerated State Highway Capital Improvement Program**

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

**2 County Bridge Match Program**

The purpose of this program is to promote innovative solutions and provide additional funding to accelerate the repair and replacement of deficient bridges on the county road system. The funding is limited to \$40 million and this program terminates on June 30, 2023.

**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	Planned Projects
	Current Month	Fiscal Year To Date	Life To Date		
<b>Revenue</b>	\$ 2,374,409.44	\$ 24,990,267.48	\$ 154,305,683.89		
<b>Expenditures</b>					
Accelerated State Highway Capital Improvement Program	4,308,508.81	39,549,130.80	97,976,986.03	30,643,228.54	170,655,215.39
County Bridge Match Program	488,126.06	2,501,087.26	8,444,914.04	12,194,581.71	8,223,985.00
Economic Opportunity Program		955,327.59	2,015,164.72	1,394,760.65	15,603,000.00
TIB Projects Completed/Closed					
Total Expenditures	\$ 4,796,634.87	\$ 43,005,545.65	\$ 108,437,064.79	\$ 44,232,570.90	\$ 194,482,200.39
<b>Funds Available</b>			\$ 45,868,619.10		

**STATUS OF LOCAL PROGRAMS WITH OBLIGATION LIMITS  
FEDERAL FY-2021 OCT-SEPT**

(\$MILLIONS)

**Obligation Limitation Percentage 88.90%**

	FAST Act <sup>(1)</sup> FY-2021 <u>APPORT</u>	FY-2021 OBLIGATION <u>AUTHORITY</u>	PRIOR <sup>(2)</sup> YEAR <u>BALANCE</u>	CHANGES <sup>(3)</sup> TO <u>ORIGINAL</u>	REVISED FY-2021 <u>OBL LIMIT</u>	OBLIGATED THRU <u>05/31/21</u>	<u>BALANCE</u>
AMNESTY BRIDGE	-	-	-	-	0.000	-	-
BRIDGE STP OFF SYSTEM (BRO)	3.777	3.358	-	-	3.358	3.262	0.096
AMNESTY URBAN 5K - 200K	-	-	1.200	-	1.200	-	1.200
MAPA - OMAHA	16.227	\$ 14.426	- <sup>(4)</sup>	(0.146)	14.280	3.110	11.170
LCLC - LINCOLN	6.395	\$ 5.685	11.177	-	16.862	4.027	12.835
<b>SubTotal Local</b>	<b>\$ 26.399</b>	<b>\$ 23.469</b>	<b>\$ 12.377</b>	<b>\$ (0.146)</b>	<b>\$ 35.700</b>	<b>\$ 10.399</b>	<b>\$ 25.301</b>
METRO PLANNING	1.777	1.580	-	-	1.580	(0.378)	1.958
Omaha	66.836%	1.121	0.996	-	0.996	(0.222)	1.218
Lincoln	26.341%	0.466	0.414	-	0.414	(0.109)	0.523
South Sioux City	1.688%	0.067	0.060	-	0.060	(0.035)	0.095
Grand Island	5.135%	0.123	0.109	-	0.109	(0.012)	0.121
TAP - Flex	2.900	2.578	-	-	2.578	-	2.578
TAP - 5K and Under	0.874	0.777	-	-	0.777	0.063	0.714
TAP - 5K-200K	0.573	0.509	-	-	0.509	0.034	0.475
TAP - MAPA - OMAHA	1.042	0.926	-	-	0.926	(0.015)	0.941
TAP - LCLC - LINCOLN	0.411	0.365	-	-	0.365	0.034	0.331
REC TRAILS	1.205	1.071	-	-	1.071	(0.017)	1.088
<b>TOTAL</b>	<b>\$ 35.181</b>	<b>\$ 31.275</b>	<b>\$ 12.377</b>	<b>\$ (0.146)</b>	<b>\$ 43.506</b>	<b>\$ 10.120</b>	<b>\$ 33.386</b>

(1) FY21 Apportionment per Public Law 116-159 through September 30, 2021.

(2) Includes balance of prior year funds.

(3) Includes transfers, fund relinquishments, rescission, and adjustments.

(4) Does not include unspent balance of approximately \$1Million from previous years.

**FEDERAL FUND PURCHASE PROGRAM  
FINANCIAL STATUS**

Beginning in FY13 the Department of Transportation purchased the cities and counties' share of Federal Surface Transportation Program 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-17	Federal FY-18	Federal FY-19	Federal FY-20	Federal FY-21
	Payment was made March 2018	Payment was made March 2019	Payment was made March 2020	Payment was made March 2021	Payment will be made March 2022
<b>Bridge</b>					
Annual Obligation Authority	273,085,952.00	274,849,099.00	277,028,447.00	284,111,089.00	277,251,202.00
10% for Bridges	27,308,595.20	27,484,909.90	27,702,844.70	28,411,108.90	27,725,120.20
60% Local Share	16,385,157.12	16,490,945.94	16,621,706.82	17,046,665.34	16,635,072.12
Less STP Bridge Off System	(3,777,257.00)	(3,777,257.00)	(3,777,257.00)	(3,777,257.00)	(3,777,257.00)
Less Fracture Critical Bridge Inspection	(900,000.00)	(900,000.00)	(1,000,000.00)	(300,000.00)	-
Less Under Water Inspection	-	(500,000.00)	-	-	-
Less Quality Assurance	(400,000.00)	(400,000.00)	(300,000.00)	(300,000.00)	(300,000.00)
Less City of Omaha Major Bridge	(2,500,000.00)	-	-	-	-
Load Rating of Fracture Critical Bridges	(400,000.00)	-	-	-	-
Funds Available To Be Purchased	8,407,900.12	10,913,688.94	11,544,449.82	12,669,408.34	12,557,815.12
<b>Bridge Buy Out Total</b>	90% \$ <b>7,567,110.00</b>	90% \$ <b>9,822,320.00</b>	90% \$ <b>10,390,005.00</b>	90% \$ <b>11,402,468.00</b>	88.9% \$ <b>11,163,898.00</b>
Less Major On System Bridges Reserve	-	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)
<b>Bridge Buy Out Payment</b>	\$ <b>7,567,110.00</b>	\$ <b>7,822,320.00</b>	\$ <b>8,390,005.00</b>	\$ <b>9,402,468.00</b>	\$ <b>9,163,898.00</b>
<b>Counties</b>					
Annual Apportionment	12,129,914.00	12,652,394.00	13,189,762.00	13,697,023.00	13,604,127.00
Funds Available To Be Purchased	92.8% 11,256,560.19	91.7% 11,602,245.30	90.1% 11,883,975.56	90.6% 12,409,502.84	88.9% 12,094,068.90
<b>County Buy Out Payment</b>	90% \$ <b>10,130,904.00</b>	90% \$ <b>10,442,021.00</b>	90% \$ <b>10,695,578.00</b>	90% \$ <b>11,168,553.00</b>	90% \$ <b>10,884,662.00</b>
<b>First Class Cities</b>					
Annual Apportionment	7,952,055.00	8,294,580.00	8,646,863.00	8,979,411.00	8,918,511.00
Funds Available To Be Purchased	92.8% 7,379,507.04	91.7% 7,606,129.86	90.1% 7,790,823.56	90.6% 8,135,346.37	88.9% 7,928,556.28
<b>First Class City Buy Out Payment</b>	90% \$ <b>6,641,556.00</b>	90% \$ <b>6,845,517.00</b>	90% \$ <b>7,011,741.00</b>	90% \$ <b>7,321,812.00</b>	90% \$ <b>7,135,701.00</b>
<b>Total Funds Distributed To Locals</b>	\$ <b>24,339,570.00</b>	\$ <b>25,109,858.00</b>	\$ <b>26,097,324.00</b>	\$ <b>27,892,833.00</b>	\$ <b>27,184,261.00</b>

## Soft Match Balance By County

As of May 31, 2021

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	976,221.77
3002	ANTELOPE COUNTY	292,670.86
3005	BLAINE COUNTY	246,228.67
3006	BOONE COUNTY	240,742.45
3010	BUFFALO COUNTY	357,975.59
3012	BUTLER COUNTY	31,531.06
3013	CASS COUNTY	944,944.36
3014	CEDAR COUNTY	385,774.67
3018	CLAY COUNTY	264,865.62
3019	COLFAX COUNTY	1,181,409.44
3020	CUMING COUNTY	531,058.52
3022	DAKOTA COUNTY	122,266.35
3024	DAWSON COUNTY	52,663.61
3026	DIXON COUNTY	242,862.47
3027	DODGE COUNTY	215.26
3028	DOUGLAS COUNTY	426,645.21
3030	FILLMORE COUNTY	806,662.47
3032	FRONTIER COUNTY	159,902.98
3033	FURNAS COUNTY	51,521.22
3034	GAGE COUNTY	261,482.09
3036	GARFIELD COUNTY	39,048.13
3037	GOSPER COUNTY	54,238.31
3039	GREELEY COUNTY	10,779.53
3040	HALL COUNTY	677,667.44
3045	HOLT COUNTY	211,334.69
3047	HOWARD COUNTY	9,628.91
3048	JEFFERSON COUNTY	366,131.71
3049	JOHNSON COUNTY	130,989.94

County Apportionment	County Name	Balance
3050	KEARNEY COUNTY	43,405.72
3052	KEYA PAHA COUNTY	232,446.58
3054	KNOX COUNTY	115,780.12
3056	LINCOLN COUNTY	446,670.51
3059	MADISON COUNTY	96,474.74
3061	MERRICK COUNTY	63,961.58
3063	NANCE COUNTY	68,458.89
3064	NEMAHA COUNTY	236,843.67
3065	NUCKOLLS COUNTY	409,894.19
3066	OTOE COUNTY	741,003.25
3067	PAWNEE COUNTY	224,266.75
3069	HELPS COUNTY	148,419.38
3070	PIERCE COUNTY	542,519.07
3071	PLATTE COUNTY	29,487.71
3074	RICHARDSON COUNTY	31,602.69
3076	SALINE COUNTY	1,997,843.84
3078	SAUNDERS COUNTY	111,067.12
3079	SCOTTS BLUFF COUNTY	8,548.15
3080	SEWARD COUNTY	1,404,030.63
3084	STANTON COUNTY	1,177,628.30
3085	THAYER COUNTY	217,624.91
3087	THURSTON COUNTY	354,203.79
3089	WASHINGTON COUNTY	1,484,996.48
3090	WAYNE COUNTY	387,125.89
3091	WEBSTER COUNTY	301,985.84
3092	WHEELER COUNTY	55,150.94
3093	YORK COUNTY	489,494.14

# Nebraska Department of Transportation Annual Financial Report



**NEBRASKA**

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

Fiscal Year Ending  
June 30, 2021



# **Annual Financial Report**

**For Fiscal Year 2021**

**July 1, 2020 thru June 30, 2021**

**NEBRASKA**

Good Life. Great Journey.

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**DEPARTMENT OF TRANSPORTATION**

# FY-2021 HIGHLIGHTS

## Fiscal Year Ending June 30, 2021

- ❖ The state revenue projections in this report were developed in December 2020 and incorporate the impact of the COVID-19 pandemic. 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.
- ❖ Annual invested cash balances earned \$4.1 million in interest with an average interest rate of 1.53% (page 7)
- ❖ State receipts exceeded the Highway Cash Fund Appropriation by \$41.5 million or 9.0% (page 16)
- ❖ Received \$1.1 billion in total receipts (page 16)
  - \$590 million in state receipts
    - Includes \$81 million of the Build Nebraska Act Revenue receipted into the State Highway Capital Improvement Fund
    - Includes \$27 million receipted into the Transportation Infrastructure Bank.
  - \$480 million in federal receipts
  - \$ 41 million in other receipts
- ❖ Spent \$977 million overall, 90.43% of the total budgeted amount (page 22)
  - \$759 million, 91% of budget for highway construction, related expenses and capital facilities
  - \$160 million, 85.6% of budget for highway maintenance and operations
  - \$ 58 million, 98.3% of budget for administration and supportive services
- ❖ Let highway construction contracts of \$675 million (page 29)
- ❖ The June report includes a page describing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract. (page 32)
- ❖ Spent \$745 million for highway construction and related expenses (pages 37 and 38)
  - \$527 million on the state highway system
  - \$ 102 million on local streets and roads
  - \$ 116 million on non-specific highway purposes
- ❖ Build Nebraska Act became effective July 1, 2013. Revenue totaling \$530 million has been received to date with allocated expenditures totaling \$442 million. (page 41)
- ❖ Transportation Innovation Act became effective July 1, 2016. This act transferred \$50 million from the Cash Reserve Fund. Additional allocated gas tax revenue and interest earnings totaling \$107 million has been received to date with expenditures totaling \$114 million. (page 42)

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

### **REPORT SCOPE**

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

### **FINANCIAL STATEMENT TERMS**

#### **CURRENT ASSETS**

**CASH** - On deposit with the State Treasurer and available for meeting the demands of Department expenses and liabilities. This demand may vary from \$100,000 to \$28 million for a single day. During the low construction season, December through May, the monthly demand may be as low as \$30 million as compared to as high as \$130 million during the high construction season.

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

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

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

#### **CAPITAL ASSETS**

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

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

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

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

#### **LIABILITIES**

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

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

**OTHER PAYABLES** - Includes performance guarantees and advance deposits.

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

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

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

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

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

**STATEMENT OF NET ASSETS**  
June 2021

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
<b>ASSETS</b>							
<b>Current Assets</b>							
Cash & Cash Equivalents	384,863,855.38	381,892,279.91	2,971,575.47	0.78	249,800,916.27	135,062,939.11	54.07
Federal Receivables	1,355,164.12	12,208,766.53	(10,853,602.41)	(88.90)	9,412,271.13	(8,057,107.01)	(85.60)
Other Receivables	15,904,277.61	17,772,508.14	(1,868,230.53)	(10.51)	10,196,619.51	5,707,658.10	55.98
Inventories	2,887,999.86	2,728,795.89	159,203.97	5.83	3,084,652.41	(196,652.55)	(6.38)
<b>Total Current Assets</b>	<b>\$405,011,296.97</b>	<b>\$414,602,350.47</b>	<b>(\$9,591,053.50)</b>	<b>(2.31)%</b>	<b>\$272,494,459.32</b>	<b>\$132,516,837.65</b>	<b>48.63 %</b>
<b>Capital Assets</b>							
Equipment	65,605,843.11	66,295,254.06	(689,410.95)	(1.04)	66,310,188.83	(704,345.72)	(1.06)
Land	569,312,437.83	569,312,437.83	0.00	0.00	569,312,437.83	0.00	0.00
Infrastructures	7,800,583,530.80	7,800,583,530.80	0.00	0.00	7,900,636,476.35	(100,052,945.55)	(1.27)
Buildings	100,745,738.28	100,745,738.28	0.00	0.00	100,745,738.28	0.00	0.00
<b>Total Capital Assets</b>	<b>\$8,536,247,550.02</b>	<b>\$8,536,936,960.97</b>	<b>(\$689,410.95)</b>	<b>(0.01)%</b>	<b>\$8,637,004,841.29</b>	<b>(\$100,757,291.27)</b>	<b>(1.17)%</b>
<b>Total Assets</b>	<b>\$8,941,258,846.99</b>	<b>\$8,951,539,311.44</b>	<b>(\$10,280,464.45)</b>	<b>(0.11)%</b>	<b>\$8,909,499,300.61</b>	<b>\$31,759,546.38</b>	<b>0.36 %</b>
<b>LIABILITIES</b>							
<b>Current Liabilities</b>							
Accounts Payable	61,053.17	11,428,035.38	(11,366,982.21)	(99.47)	384,221.51	(323,168.34)	(84.11)
Retention Payable	127,077,202.65	114,280,943.14	12,796,259.51	11.20	8,158,079.15	118,919,123.50	1,457.69
Other Payables	65,205,540.99	67,374,418.97	(2,168,877.98)	(3.22)	54,730,506.66	10,475,034.33	19.14
<b>Total Current Liabilities</b>	<b>\$192,343,796.81</b>	<b>\$193,083,397.49</b>	<b>(\$739,600.68)</b>	<b>(0.38)%</b>	<b>\$63,272,807.32</b>	<b>\$129,070,989.49</b>	<b>203.99 %</b>
<b>Total Liabilities</b>	<b>\$192,343,796.81</b>	<b>\$193,083,397.49</b>	<b>(\$739,600.68)</b>	<b>(0.38)%</b>	<b>\$63,272,807.32</b>	<b>\$129,070,989.49</b>	<b>203.99 %</b>
<b>NET ASSETS</b>							
<b>Capital Equity</b>							
Capital	8,536,247,550.02	8,536,936,960.97	(689,410.95)	(0.01)	8,637,004,841.29	(100,757,291.27)	(1.17)
<b>Total Capital Equity</b>	<b>\$8,536,247,550.02</b>	<b>\$8,536,936,960.97</b>	<b>(\$689,410.95)</b>	<b>(0.01)%</b>	<b>\$8,637,004,841.29</b>	<b>(\$100,757,291.27)</b>	<b>(1.17)%</b>
<b>Fund Balance</b>							
Reserved Fund Balance	(124,189,202.79)	(111,552,147.25)	(12,637,055.54)	11.33	(5,073,426.74)	(119,115,776.05)	2,347.84
Unreserved Fund Balance	336,856,702.95	333,071,100.23	3,785,602.72	1.14	214,295,078.74	122,561,624.21	57.19
<b>Total Fund Balance</b>	<b>\$212,667,500.16</b>	<b>\$221,518,952.98</b>	<b>(\$8,851,452.82)</b>	<b>(4.00)%</b>	<b>\$209,221,652.00</b>	<b>\$3,445,848.16</b>	<b>1.65 %</b>
<b>Total Net Assets</b>	<b>\$8,748,915,050.18</b>	<b>\$8,758,455,913.95</b>	<b>(\$9,540,863.77)</b>	<b>(0.11)%</b>	<b>\$8,846,226,493.29</b>	<b>(\$97,311,443.11)</b>	<b>(1.10)%</b>
<b>Total Liabilities and Net Assets</b>	<b>\$8,941,258,846.99</b>	<b>\$8,951,539,311.44</b>	<b>(\$10,280,464.45)</b>	<b>(0.11)%</b>	<b>\$8,909,499,300.61</b>	<b>\$31,759,546.38</b>	<b>0.36 %</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 4, presents the financial position of the Nebraska Department of Transportation and includes all funds. Separate reports portray the detail operations and status of the Recreation Road, Grade Crossing, State Aid Bridge, State Highway Capital Improvement, and Transportation Infrastructure Bank Cash Funds. The Department's fiscal year is for a twelve-month period from July 1 to June 30.

### **FINANCIAL STATEMENT TERMS**

**REVENUE** - Income accruing during an accounting period. The figures for revenue on page 4 of this report and those receipt figures seen throughout the rest of the report have different sources. The figures on page 4 are based on accrual accounting from NDOT's financial systems. The receipt figures throughout the rest of the report are based on the State's Accounting System.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**STATEMENT OF OPERATIONS  
ALL OPERATING FUNDS  
JUNE 2021**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
<b>Revenue</b>								
State Revenues	50,957,372.50	50,817,647.21	139,725.29	0.27	580,216,591.80	514,154,869.08	66,061,722.72	12.85
Federal Reimbursements	43,197,253.13	63,429,062.03	(20,231,808.90)	(31.90)	472,154,306.65	442,948,234.46	29,206,072.19	6.59
Local Revenues	1,920,949.05	4,038,912.89	(2,117,963.84)	(52.44)	40,590,097.46	20,342,282.09	20,247,815.37	99.54
Other Entities Revenues	588,008.71	43,432.17	544,576.54	1,253.86	6,187,711.17	9,656,110.96	(3,468,399.79)	(35.92)
<b>Total Revenue</b>	<b>\$96,663,583.39</b>	<b>\$118,329,054.30</b>	<b>(\$21,665,470.91)</b>	<b>(18.31) %</b>	<b>\$1,099,148,707.08</b>	<b>\$987,101,496.59</b>	<b>\$112,047,210.49</b>	<b>11.35 %</b>
<b>Expenditures</b>								
Administration	2,188,363.75	1,784,445.47	403,918.28	22.64	22,258,688.18	22,691,785.16	(433,096.98)	(1.91)
Highway Maintenance	13,713,147.61	8,381,438.59	5,331,709.02	63.61	159,480,034.42	155,384,976.99	4,095,057.43	2.64
Capital Facilities	537,729.38	403,755.51	133,973.87	33.18	5,063,926.81	2,569,522.78	2,494,404.03	97.08
Services and Support	3,795,068.35	3,489,761.41	305,306.94	8.75	36,282,791.47	30,737,079.98	5,545,711.49	18.04
Construction	69,114,077.22	74,381,195.07	(5,267,117.85)	(7.08)	719,687,938.41	751,089,810.14	(31,401,871.73)	(4.18)
Highway Safety Office	247,374.85	481,394.39	(234,019.54)	(48.61)	4,674,013.81	4,889,758.53	(215,744.72)	(4.41)
Public Transit	3,281,185.56	1,281,505.10	1,999,680.46	156.04	29,138,655.80	21,800,048.37	7,338,607.43	33.66
<b>Total Expenditures</b>	<b>\$92,876,946.72</b>	<b>\$90,203,495.54</b>	<b>\$2,673,451.18</b>	<b>2.96 %</b>	<b>\$976,586,048.90</b>	<b>\$989,162,981.95</b>	<b>(\$12,576,933.05)</b>	<b>(1.27) %</b>
<b>Excess Revenue (Expenditures)</b>	<b>\$3,786,636.67</b>	<b>\$28,125,558.76</b>	<b>(\$24,338,922.09)</b>	<b>(86.54) %</b>	<b>\$122,562,658.18</b>	<b>(\$2,061,485.36)</b>	<b>\$124,624,143.54</b>	<b>(6,045.36) %</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** = 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** = 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** = State statute 39-2703 established this fund to receive 85% of one quarter of one percent of state General Fund sales tax for the period July 1, 2013 through June 30, 2033. 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** = 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** = 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** = 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** = 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** = 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.



**BALANCE SHEET BY FUND**  
**June 2021**

	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	State Aid Bridge 7757	Total
<b>ASSETS</b>									
Cash	186,933,314.89	42,646,584.00	89,995,710.01	48,299,696.75	3,722,645.98	1,818,131.86	11,379,660.92	64,036.11	384,859,780.52
Other Current Assets	20,151,516.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,151,516.45
Capital Assets	8,536,247,550.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,536,247,550.02
<b>TOTAL ASSETS</b>	<b>\$8,743,332,381.36</b>	<b>\$42,646,584.00</b>	<b>\$89,995,710.01</b>	<b>\$48,299,696.75</b>	<b>\$3,722,645.98</b>	<b>\$1,818,131.86</b>	<b>\$11,379,660.92</b>	<b>\$64,036.11</b>	<b>\$8,941,258,846.99</b>
<b>LIABILITIES</b>									
Current Liabilities	192,343,796.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	192,343,796.81
<b>TOTAL LIABILITIES</b>	<b>\$192,343,796.81</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>\$0.00</b>	<b>\$192,343,796.81</b>
<b>NET ASSETS</b>									
Fund Balance	454,489,223.53	(447,605,059.86)	3,846,398.87	63,883,897.27	3,134,131.66	1,969,741.89	11,470,480.05	(1,083,971.43)	90,104,841.98
Capital Equity	8,536,247,550.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,536,247,550.02
Accrued Interfund Transfer	(10,578,724.61)	0.00	1,931,071.20	5,754,310.20	5,195.40	29,251.10	1,074,537.86	1,784,358.85	0.00
Revenues	493,289,355.08	490,251,643.86	80,972,984.15	27,421,345.13	1,926,701.01	392,932.50	4,125,393.82	768,351.53	1,099,148,707.08
Costs	(922,458,819.47)	0.00	3,245,255.79	(48,759,855.85)	(1,343,382.09)	(573,793.63)	(5,290,750.81)	(1,404,702.84)	(976,586,048.90)
<b>TOTAL NET ASSETS</b>	<b>\$8,550,988,584.55</b>	<b>\$42,646,584.00</b>	<b>\$89,995,710.01</b>	<b>\$48,299,696.75</b>	<b>\$3,722,645.98</b>	<b>\$1,818,131.86</b>	<b>\$11,379,660.92</b>	<b>\$64,036.11</b>	<b>\$8,748,915,050.18</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$8,743,332,381.36</b>	<b>\$42,646,584.00</b>	<b>\$89,995,710.01</b>	<b>\$48,299,696.75</b>	<b>\$3,722,645.98</b>	<b>\$1,818,131.86</b>	<b>\$11,379,660.92</b>	<b>\$64,036.11</b>	<b>\$8,941,258,846.99</b>

**FUND BALANCES AND INVESTMENT EARNINGS**  
**Roads Divisions**  
**June 2021**

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.

FY21	JUL*	AUG	SEPT	OCT	NOV	DEC*	JAN	FEB	MAR	APR	MAY	JUN*
Revenue	140.1	115.4	128.0	58.3	84.4	72.0	68.6	59.9	93.6	63.4	118.3	96.7
Expenditures	136.3	95.8	99.7	113.0	66.4	66.3	48.3	42.8	73.6	50.9	90.2	92.9
Balance	3.8	19.6	28.3	(54.7)	18.0	5.7	20.3	17.1	20.0	12.5	28.1	3.8
Cumulative Balance	3.8	23.4	51.7	(3.0)	15.0	20.7	41.0	58.1	78.2	90.7	118.8	122.6

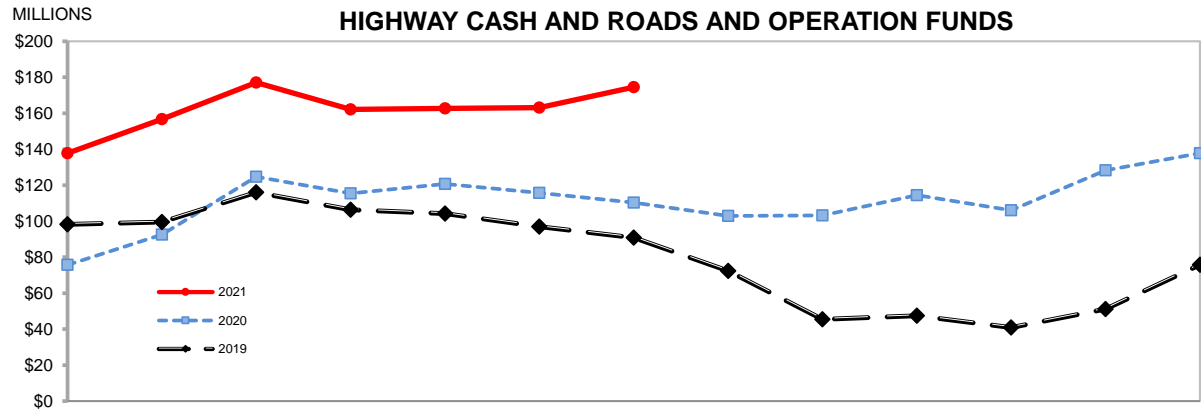
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$433,864.61 in June, with an interest rate of 1.47%. 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 21	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	AVG
Interest Rate	1.75%	1.45%	1.47%	1.67%	1.37%	1.46%	1.53%	1.43%	1.63%	1.53%	1.65%	1.47%		1.53%
Earnings (Thousands)	\$334	\$276	\$286	\$327	\$278	\$295	\$334	\$332	\$371	\$397	\$455	\$433	\$4,118	\$343

**FUND BALANCES - MONTHLY LOW POINT**  
**Roads Divisions**  
**June 2021**  
**(IN MILLIONS)**

Total of all funds available as of June 30th is \$385.1 million. The chart below compares the Highway Cash and Road Operations Funds monthly lowest level for three calendar years. For these two funds, the month ranged from a high of \$215.3 million on the 28th to a low of \$163.1 million on the 14th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>HIGHWAY CASH &amp; ROADS OPERATIONS</b>												
2021	156.7	177.1	162.1	162.7	163.1	174.5						
2020	92.5	124.7	115.5	120.7	115.8	110.4	103.0	103.2	114.5	106.1	128.2	137.8
2019	99.5	116.0	106.3	104.2	97.0	90.8	72.4	45.4	47.5	40.9	51.1	75.7
<b>STATE HIGHWAY CAPITAL IMPROVEMENT FUND</b>												
2021	26.9	29.6	35.5	41.7	79.9	82.8						
2020	0.0	0.0	1.4	0.0	2.7	4.8	3.8	6.2	11.6	15.6	17.5	23.4
2019	0.0	0.0	0.0	0.7	4.3	7.5	7.6	0.0	0.0	0.0	0.0	0.0
<b>TRANSPORTATION INFRASTRUCTURE BANK FUND</b>												
2021	47.7	47.7	48.6	49.5	50.0	48.2						
2020	67.0	67.1	67.2	67.8	69.0	66.3	65.9	64.1	61.6	58.6	53.5	51.2
2019	77.8	79.1	79.8	81.4	82.8	83.7	83.4	85.9	84.8	79.5	79.1	70.0
<b>GRADE CROSSING PROTECTION FUND</b>												
2021	4.5	4.5	4.6	5.7	5.7	5.3						
2020	4.8	4.8	5.8	5.7	5.5	5.2	5.1	4.7	4.5	4.6	4.3	4.3
2019	5.5	5.5	5.5	6.7	6.4	6.3	6.6	6.5	6.3	6.2	5.5	5.0
<b>RECREATION ROAD FUND</b>												
2020	10.5	10.8	11.2	11.5	11.6	11.0						
2020	7.7	11.6	12.0	12.3	11.9	11.4	11.5	9.5	9.7	10.1	10.0	10.3
2019	8.8	8.9	9.3	9.5	9.7	9.8	10.1	10.1	10.3	10.7	10.9	11.1
<b>STATE AID BRIDGE FUND</b>												
2021	0.0	0.0	0.0	0.0	0.0	0.0						
2020	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2019	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

	FY <u>2017</u>	FY <u>2018</u>	FY <u>2019</u>	FY <u>2020</u>	FY <u>2021</u>
<b>Receipts</b>					
Motor Fuel Tax	165,969	172,224	172,063	171,283	180,452
Diesel Fuel Tax	81,451	86,981	87,257	87,698	104,321
Registrations	42,873	45,349	43,448	41,809	46,481
Sales Tax on Motor Vehicles	117,241	120,628	124,494	126,819	157,940
Other State Receipts	11,703	10,265	11,324	10,501	11,319
<b>Sub-Total State Receipts</b>	<b>\$ 419,235</b>	<b>\$ 435,447</b>	<b>\$ 438,586</b>	<b>\$ 438,110</b>	<b>\$ 500,513</b>
Federal = State system	267,768	270,012	281,449	319,831	379,179
Federal = Local system	35,098	31,587	45,670	65,228	64,690
Federal Transit	9,372	9,608	11,499	15,226	20,321
Counties, Cities, & Others	22,450	25,657	24,006	30,509	41,090
Rec Road / Grade Xing / St Aid Bridge (Inter-fund Transfer)	12,521	9,925	4,568	7,375	8,415
State Highway Capital Improvement Fund (Inter-fund Transfer)	69,981	96,406	63,271	78,572	(3,245)
State Transportation Infrastructure Bank (Inter-Fund Transfer)	120	7,182	9,400	48,429	48,760
State Patrol Carrier Enforcement Transfer Out	(8,065)	(8,201)	(8,570)	(7,650)	(9,216)
General Fund Transfer		(7,500)	(7,500)	-	-
<b>Total Receipts</b>	<b>\$ 828,480</b>	<b>\$ 870,123</b>	<b>\$ 862,379</b>	<b>\$ 995,630</b>	<b>\$ 1,050,507</b>
<b>Expenditures:</b>					
Administration	16,963	17,879	20,871	22,692	22,259
Supportive Services	34,275	28,709	34,204	30,737	36,283
Capital Facilities	2,383	4,681	4,279	2,570	5,064
Highway Maintenance	147,485	150,588	167,727	155,385	159,480
Construction = Support & Research	13,681	16,957	18,584	19,465	21,452
<b>Sub Total Non-Construction</b>	<b>\$ 214,787</b>	<b>\$ 218,814</b>	<b>\$ 245,665</b>	<b>\$ 230,849</b>	<b>\$ 244,538</b>
<b>State Highway System Construction:</b>					
State System	480,273	487,404	429,154	579,200	527,359
Planning & Non-Program projects	76,964	71,268	71,657	74,066	84,532
<b>Sub Total Construction</b>	<b>\$ 557,237</b>	<b>\$ 558,672</b>	<b>\$ 500,811</b>	<b>\$ 653,266</b>	<b>\$ 611,891</b>
<b>TOTAL STATE HIGHWAY EXPENDITURES</b>	<b>\$ 772,024</b>	<b>\$ 777,486</b>	<b>\$ 746,476</b>	<b>\$ 884,115</b>	<b>\$ 856,429</b>
<b>Local System</b>					
MPO	46,361	48,105	57,096	81,066	88,792
Public Transit	2,064	2,091	2,139	2,182	2,227
	16,025	15,488	16,798	21,800	29,139
<b>TOTAL LOCAL ROADWAY EXPENDITURES</b>	<b>\$ 64,450</b>	<b>\$ 65,684</b>	<b>\$ 76,033</b>	<b>\$ 105,048</b>	<b>\$ 120,158</b>
<b>Total Expenditures</b>	<b>\$ 836,474</b>	<b>\$ 843,170</b>	<b>\$ 822,509</b>	<b>\$ 989,163</b>	<b>\$ 976,586</b>
Receipts Over (Under) Expenditures	(7,994)	26,953	39,870	6,467	73,921
<b>Fund Balance June 30</b>	<b>\$ 82,369</b>	<b>\$ 109,322</b>	<b>\$ 149,192</b>	<b>\$ 155,659</b>	<b>\$ 229,580</b>
<b>Outstanding Contractual Obligations</b>	<b>\$ 508,109</b>	<b>\$ 549,171</b>	<b>\$ 694,968</b>	<b>\$ 978,321</b>	<b>\$ 1,124,901</b>

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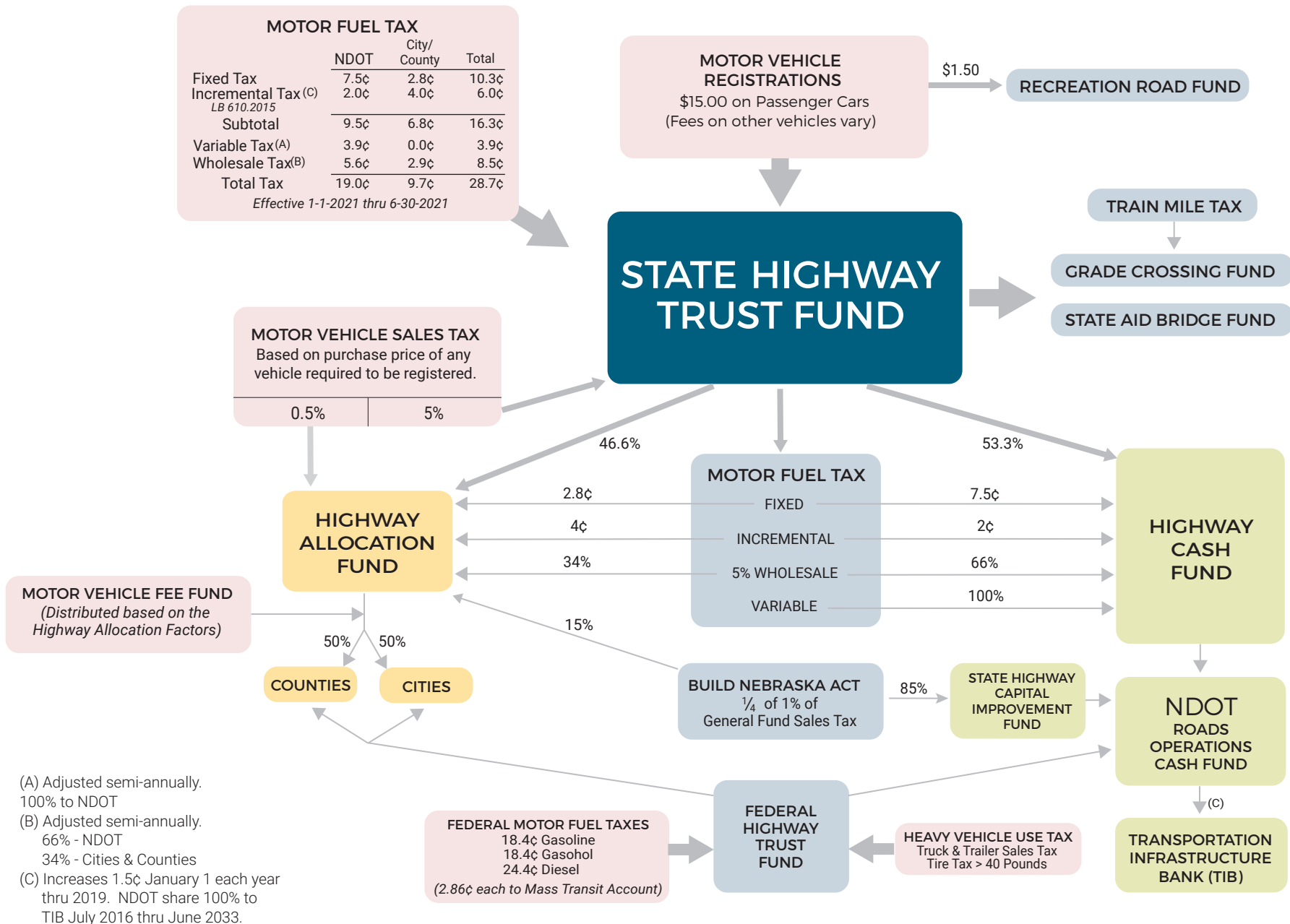
**COMBINED SUMMARY OF REVENUES & EXPENDITURES**  
**June 2021**

		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	TOTALS
<b>REVENUES:</b>											
450000	Taxes	122,694.98									122,694.98
460000	Intergovernmental			16,498.36				3,927,488.08			3,943,986.44
470000	Sales & Charges			1,300.00	15,911.75	1,698.63					18,910.38
480000	Miscellaneous	8,573.47				9,161.00			9,903.37		27,637.84
490000	Other					12,131.68					12,131.68
TOTAL REVENUES		131,268.45	-	17,798.36	15,911.75	22,991.31	-	3,927,488.08	9,903.37	-	4,125,361.32
<b>EXPENDITURES:</b>											
510000	Personal Services	55,144.43		51,789.24	19,602.12	12,632.70					139,168.49
520000	Operating Expenses	11,910.87		3,925.48	9,410.26	8,389.08	1.48		16,193.09		49,830.26
570000	Travel Expenses	79.37		829.58	827.56				187.50		1,924.01
580000	Capital Outlay					12,027.83					12,027.83
590000	Government Aid							3,612,161.74			3,612,161.74
TOTAL EXPENDITURES		67,134.67	-	56,544.30	29,839.94	33,049.61	1.48	3,612,161.74	16,380.59	-	3,815,112.33
Excess (Deficiency) of Revenues Over Expenditures		64,133.78	-	(38,745.94)	(13,928.19)	(10,058.30)	(1.48)	315,326.34	(6,477.22)	-	310,248.99
<b>OTHER FINANCING SOURCES (USES):</b>											
	Transfers In			38,745.94	13,928.19		1.48		6,477.22	-	
	Transfers Out	(59,152.83)							-		
	Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures		4,980.95	-	-	-	(10,058.30)	-	315,326.34	-	-	310,248.99
Fund Balance May 31, 2021		1,253,386.33	(2,899.36)	-	-	1,317,192.84	24,736.00	3,390,400.00	(45,576.28)	1,329,678.82	7,266,918.35
Fund Balance June 30, 2021		1,258,367.28	(2,899.36)	-	-	1,307,134.54	24,736.00	3,705,726.34	(45,576.28)	1,329,678.82	7,577,167.34

**COMBINED SUMMARY OF REVENUES & EXPENDITURES  
FISCAL YEAR TO DATE (July 1, 2020 through June 30, 2021)**

		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
<b>REVENUES:</b>											
450000	Taxes	1,096,703.19									1,096,703.19
460000	Intergovernmental			137,006.83	450.00	226,546.01		34,330,502.04			34,694,504.88
470000	Sales & Charges			12,350.00	175,571.52	31,793.49	31,350.28		140.00		251,205.29
480000	Miscellaneous	111,720.84			2,369.70	518,112.29			25,479.49	5,712.00	663,394.32
490000	Other					94,775.23	933.80		(756.00)	756.00	95,709.03
<b>TOTAL REVENUES</b>		<b>1,208,424.03</b>	<b>-</b>	<b>149,356.83</b>	<b>178,391.22</b>	<b>871,227.02</b>	<b>32,284.08</b>	<b>34,330,502.04</b>	<b>24,863.49</b>	<b>6,468.00</b>	<b>36,801,516.71</b>
<b>EXPENDITURES:</b>											
510000	Personal Services	512,792.35		465,301.06	181,988.35	111,951.44	12.36		12.36		1,272,057.92
520000	Operating Expenses	183,166.26	849.12	230,307.55	84,380.01	660,506.34	10,796.94		113,044.51	25,756.68	1,308,807.41
570000	Travel Expenses	1,917.47	2,013.22	4,665.63	27,696.54	4.60	239.60		1,207.13		37,744.19
580000	Capital Outlay				(5,708.47)	28,095.78					22,387.31
590000	Government Aid	33,273.02						34,112,684.77			34,145,957.79
<b>TOTAL EXPENDITURES</b>		<b>731,149.10</b>	<b>2,862.34</b>	<b>700,274.24</b>	<b>288,356.43</b>	<b>800,558.16</b>	<b>11,048.90</b>	<b>34,112,684.77</b>	<b>114,264.00</b>	<b>25,756.68</b>	<b>36,786,954.62</b>
Excess (Deficiency) of Revenues Over Expenditures		477,274.93	(2,862.34)	(550,917.41)	(109,965.21)	70,668.86	21,235.18	217,817.27	(89,400.51)	(19,288.68)	14,562.09
<b>OTHER FINANCING SOURCES (USES):</b>											
	Transfers In			550,917.41	109,965.21		(21,235.18)		89,400.51		
	Transfers Out	(729,047.95)									
	Grant \$ transfer	(250,000.00)						250,000.00			
Excess (Deficiency) of Revenues Over Expenditures		(501,773.02)	(2,862.34)	-	-	70,668.86	-	467,817.27	-	(19,288.68)	14,562.09
Fund Balance June 30, 2020		1,489,300.02	(37.02)	-	-	1,236,465.68		3,487,909.07		1,348,967.50	7,562,605.25
Fund Balance June 30, 2021		987,527.00	(2,899.36)	-	-	1,307,134.54	-	3,955,726.34	-	1,329,678.82	7,577,167.34

# Nebraska Transportation Financing





**NEBRASKA TRANSPORTATION FINANCING**  
**FY-2021**  
(\$ IN THOUSANDS)

	Tax Rate		Gross Receipts	Deductions	Department of Transportation	Cities	Counties	Total Funds Distributed
	Jul-Dec	Jan-Jun						
<b>Motor Fuel Taxes</b>			\$ 420,195					
Less: Motor Fuel Tax Enforcement				(1,129)				
Less: State Aid Bridge Fund				(768)				
Fixed Motor Fuel Tax	9.5¢	9.5¢			127,961			127,961
City / County Tax	6.8¢	6.8¢				45,934	45,550	91,484
Variable Excise Tax	7.4¢	3.9¢			75,202			75,202
Wholesale Tax	9.5¢	8.5¢			81,610	21,021	21,021	123,652
Subtotal	<b>33.2¢</b>	<b>28.7¢</b>			<b>\$ 284,773</b>	<b>\$ 66,955</b>	<b>\$ 66,571</b>	<b>\$ 418,299</b>
<b>Motor Vehicle Registration Fees</b>			\$ 90,951					
Less: License Plate Cash Fund				(2,400)				
Less: DMV IRP Funding				(1,400)				
Registration Fees					33,571	14,687	14,687	62,945
Prorate Registration Fees					12,909	5,648	5,648	24,205
Subtotal					<b>\$ 46,481</b>	<b>\$ 20,335</b>	<b>\$ 20,335</b>	<b>\$ 87,151</b>
<b>Sales Tax @ 5.5% on Motor Vehicles</b>			296,497					
Less: Grade Crossing				(360)				
Sales Tax To 5%					157,940	69,099	69,099	296,138
Sales Tax Over 5%			29,650			14,825	14,825	29,650
Subtotal			<b>\$ 326,147</b>		<b>\$ 157,940</b>	<b>\$ 83,924</b>	<b>\$ 83,924</b>	<b>\$ 325,788</b>
<b>Interest on Deposits</b>			\$ 774		\$ 282	\$ 246	\$ 246	\$ 774
<b>TOTAL HIGHWAY TRUST FUND</b>			<b>\$ 838,067</b>	<b>\$ (6,057)</b>	<b>\$ 489,476</b>	<b>\$ 171,460</b>	<b>\$ 171,076</b>	<b>\$ 832,012</b>
Other Miscellaneous State Revenue					11,036			11,036
Transfer to TIB Fund					(26,557)			(26,557)
<b>SUB-TOTAL</b>					<b>\$ 473,956</b>	<b>\$ 171,460</b>	<b>\$ 171,076</b>	<b>\$ 816,492</b>
Grade Crossing Protection Fund					2,320			2,320
Recreation Road Fund					4,125			4,125
State Aid Bridge Fund					768			768
Build Nebraska Act / State Highway Capital Improvement Fund					80,973	7,101	7,101	95,175
Transportation Infrastructure Bank (TIB)					27,421			27,421
Quarterly MV Fee						12,367	12,367	24,734
<b>TOTAL STATE REVENUES</b>					<b>\$ 589,563</b>	<b>\$ 190,928</b>	<b>\$ 190,544</b>	<b>\$ 971,035</b>

## RECEIPTS

### Motor Fuel Tax Rates

Effective Date	7/16	1/17	7/17	1/18	7/18	1/19	7/19	1/20	7/20	1/21	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 ¢	1.5	3.0	3.0	4.5	4.5	6.0	6.0	6.0	6.0	6.0	0.0
Variable Tax ¢	2.5	3.5	4.2	4.9	3.5	2.6	3.7	2.8	7.4	3.9	-3.5
Wholesale Tax ¢	11.5	10.5	9.5	8.7	9.7	10.7	9.7	10.2	9.5	8.5	-1.0
Total Tax ¢	25.8¢	27.3¢	27.0¢	28.4¢	28.0¢	29.6¢	29.7¢	29.3¢	33.2¢	28.7¢	-4.5¢

**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 FY21 is 2.8% January through June.

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

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

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

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

**STATE HIGHWAY CAPITAL IMPROVEMENT FUND:** The Build Nebraska Act designates 85% of one quarter of one percent of state General Fund sales tax revenue on all taxable purchases for state highways.

**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, train mile tax receipts and interest on invested funds.

**RECREATION ROAD FUND:** Fee of \$1.50 per motor vehicle registration and interest from invested funds.

**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.

**FY-2021 RECEIPTS  
AS OF JUNE 30, 2021  
Roads Division  
(\$ THOUSANDS)**

Highway Cash Fund:	TOTAL PROJECTED December 2020	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	\$97,055	\$ 8,469	\$ 9,377	\$ 908	10.7%	\$ 97,055	\$ 100,941	\$ 3,886	4.0%
Incremental Fixed	25,924	2,258	2,509	251	11.1%	25,924	27,020	1,096	4.2%
Variable	72,497	4,404	4,893	489	11.1%	72,497	75,202	2,705	3.7%
Wholesale	<u>78,429</u>	<u>6,335</u>	<u>7,038</u>	<u>703</u>	11.1%	<u>78,429</u>	<u>81,610</u>	<u>3,181</u>	4.1%
Subtotal	273,905	21,466	23,816	2,349	10.9%	273,905	284,773	10,868	4.0%
Motor Vehicle Registrations	32,909	2,266	2,278	12	0.5%	32,909	33,571	662	2.0%
Prorate Registrations	<u>12,647</u>	<u>593</u>	<u>453</u>	<u>(140)</u>	<u>(23.6%)</u>	<u>12,647</u>	<u>12,909</u>	<u>262</u>	2.1%
Subtotal	45,556	2,859	2,732	<u>(127)</u>	<u>(4.5%)</u>	45,556	46,481	925	2.0%
Sales Tax on Motor Vehicles	136,569	10,268	16,018	5,750	56.0%	136,569	157,940	21,371	15.6%
Interest	2,320	183	263	80	43.6%	2,320	2,806	486	20.9%
Sale of Supplies and Materials	1,240	102	87	<u>(15)</u>	<u>(14.7%)</u>	1,240	1,071	<u>(169)</u>	<u>(13.6%)</u>
Sale of Fixed Assets	1,267	292	74	<u>(218)</u>	<u>(74.6%)</u>	1,267	2,081	814	64.2%
Excess Limit	2,930	247	172	<u>(75)</u>	<u>(30.3%)</u>	2,930	2,706	<u>(224)</u>	<u>(7.6%)</u>
Overload Fines	427	34	28	<u>(6)</u>	<u>(16.6%)</u>	427	308	<u>(119)</u>	<u>(27.8%)</u>
Other Fees	<u>1,594</u>	<u>97</u>	<u>188</u>	<u>91</u>	93.9%	<u>1,594</u>	<u>2,347</u>	<u>753</u>	47.2%
<b>SUBTOTAL HIGHWAY CASH FUND</b>	<b>\$ 465,808</b>	<b>\$ 35,548</b>	<b>\$ 43,378</b>	<b>\$ 7,830</b>	<b>22.0%</b>	<b>\$ 465,808</b>	<b>\$ 500,512</b>	<b>\$ 34,704</b>	<b>7.5%</b>
<b>Incremental Tax Transfer to TIB Fund</b>	<b>(25,712)</b>	<b>(2,148)</b>	<b>(2,368)</b>	<b>(220)</b>	10.2%	<b>(\$25,712)</b>	<b>(26,557)</b>	<b>(845)</b>	3.3%
<b>SUBTOTAL ROADS OPERATIONS CASH FUND</b>	<b>\$ 440,096</b>	<b>\$ 33,400</b>	<b>\$ 41,010</b>	<b>\$ 7,609</b>	<b>22.8%</b>	<b>\$ 440,096</b>	<b>\$ 473,956</b>	<b>\$ 33,859</b>	<b>7.7%</b>
State Hwy Capital Impr Fund	76,511	5,272	7,173	1,901	36.1%	76,511	80,973	4,462	5.8%
Transportation Infrastructure Bank Fund (TIB)	27,087	2,285	2,431	146	6.4%	27,087	27,421	335	1.2%
Grade Crossing Protection Fund	2,942	756	258	<u>(498)</u>	<u>(65.8%)</u>	2,942	2,320	<u>(622)</u>	<u>(21.2%)</u>
Recreation Road Fund	4,388	340	338	<u>(2)</u>	<u>(0.6%)</u>	4,388	4,125	<u>(263)</u>	<u>(6.0%)</u>
State Aid Bridge Fund	<u>768</u>	<u>64</u>	<u>64</u>	<u>0</u>	0.1%	<u>768</u>	<u>768</u>	<u>0</u>	0.0%
<b>TOTAL STATE RECEIPTS</b>	<b>\$ 551,792</b>	<b>\$ 42,117</b>	<b>\$ 51,275</b>	<b>\$ 9,157</b>	<b>21.7%</b>	<b>\$ 551,792</b>	<b>\$ 589,563</b>	<b>\$ 37,771</b>	<b>6.8%</b>
Federal Receipts									
FHWA	358,373	41,663	51,047	9,384	22.5%	358,373	451,683	93,310	26.0%
Transit	17,500	1,067	2,402	1,335	125.1%	17,500	23,811	6,311	36.1%
Highway Safety	<u>4,964</u>	<u>496</u>	<u>694</u>	<u>198</u>	40.0%	<u>4,964</u>	<u>4,566</u>	<u>(398)</u>	<u>(8.0%)</u>
Subtotal-Federal Receipts	380,837	43,226	54,143	10,917	25.3%	380,837	480,060	99,223	26.1%
Local Receipts	34,991	706	<u>(9,622)</u>	<u>(10,328)</u>	<u>(1462.8%)</u>	34,991	32,926	<u>(2,065)</u>	<u>(6.0%)</u>
Other Entities	<u>6,655</u>	<u>508</u>	<u>680</u>	<u>172</u>	33.7%	<u>6,655</u>	<u>8,164</u>	<u>1,509</u>	22.7%
<b>TOTAL DEPARTMENT RECEIPTS</b>	<b>\$ 974,275</b>	<b>\$ 86,557</b>	<b>\$ 96,476</b>	<b>\$ 9,918</b>	<b>11.5%</b>	<b>\$ 974,275</b>	<b>\$ 1,110,713</b>	<b>\$ 136,438</b>	<b>14.0%</b>

**HIGHWAY CASH FUND APPROPRIATION ANALYSIS**

Total FY-21 Receipts	\$ 500,512
Previous year's receipts over appropriation	0
<b>Total Receipts</b>	<b>\$ 500,512</b>
Highway Cash Fund Appropriation	\$ 459,000
Projected Receipts Over / (Under) Appropriation	41,512
% Variance From Appropriation	9.0%

\*\* 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.

# RECEIPT ANALYSIS

## **STATE RECEIPTS**

State source revenue represents income from highway user taxes (motor fuel taxes [fixed, wholesale, and variable], motor vehicle registration fees, miscellaneous motor vehicle permits and sales tax on motor vehicles, trailers, and semi-trailers), sale and rental of Department properties, interest on investments and other nominal revenues. Changes in the level of State revenue from one year to the next normally represent the results of increased/decreased usage relating to highway user tax sources such as gallons of motor fuel purchased, changes in the gasoline and diesel fuels tax rates, volume of new and used motor vehicle sales, and the number of motor vehicles registered. During FY2021, the impact of the COVID-19 pandemic on revenue generating economic activity had a significant impact on estimating methodology of revenues and actual motor fuel taxes, registrations and motor vehicle sales tax.

**MOTOR FUEL TAXES:** In FY2021, the average motor fuel tax increased from 29.5¢ in FY2020 to 31.0¢. NDOT's share increased from 19.3¢ to 21.1¢. A slight increase in motor fuel consumption along with the increased share of the overall motor fuel tax rate per gallon resulted in an increase of approximately 9.9% or \$25.8 million.

**REGISTRATIONS:** Registration revenue for FY2021 increased approximately 11.2% or \$4.67 million. Due to county office closures, some revenue which would have been received in FY2020 was received in FY2021.

**MOTOR VEHICLE SALES TAX:** Sales tax revenue increased 24.5% or \$31.1 million in FY2021. Part of the increase is attributable to the reopening of county offices and collection of revenues which would have been received in FY2020. Motor vehicle taxable sales also performed strongly in FY2021.

**INTEREST ON INVESTMENTS:** Interest receipts decreased 5.7% or \$98 thousand in FY2021. Interest rates decreased from a yearly average of 2.23% in FY2020 to 1.54% for FY2021. Higher fund balances partially offset the decrease in the yearly average for interest rates.

**HIGHWAY CAPITAL IMPROVEMENT FUND:** The FY2021 Highway Capital Improvement Fund revenue shows an increase of 8.3% or \$6.19 million from FY2020.

**TRANSPORTATION INFRASTRUCTURE BANK FUND:** The FY2021 Transportation Infrastructure Bank Fund revenue shows a decrease of 5.2% or \$1.5 million from FY2020. The decrease is attributable to a decrease in interest earned on the fund balance and a reduction in the incremental fuel tax transferred.

## **FEDERAL RECEIPTS**

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

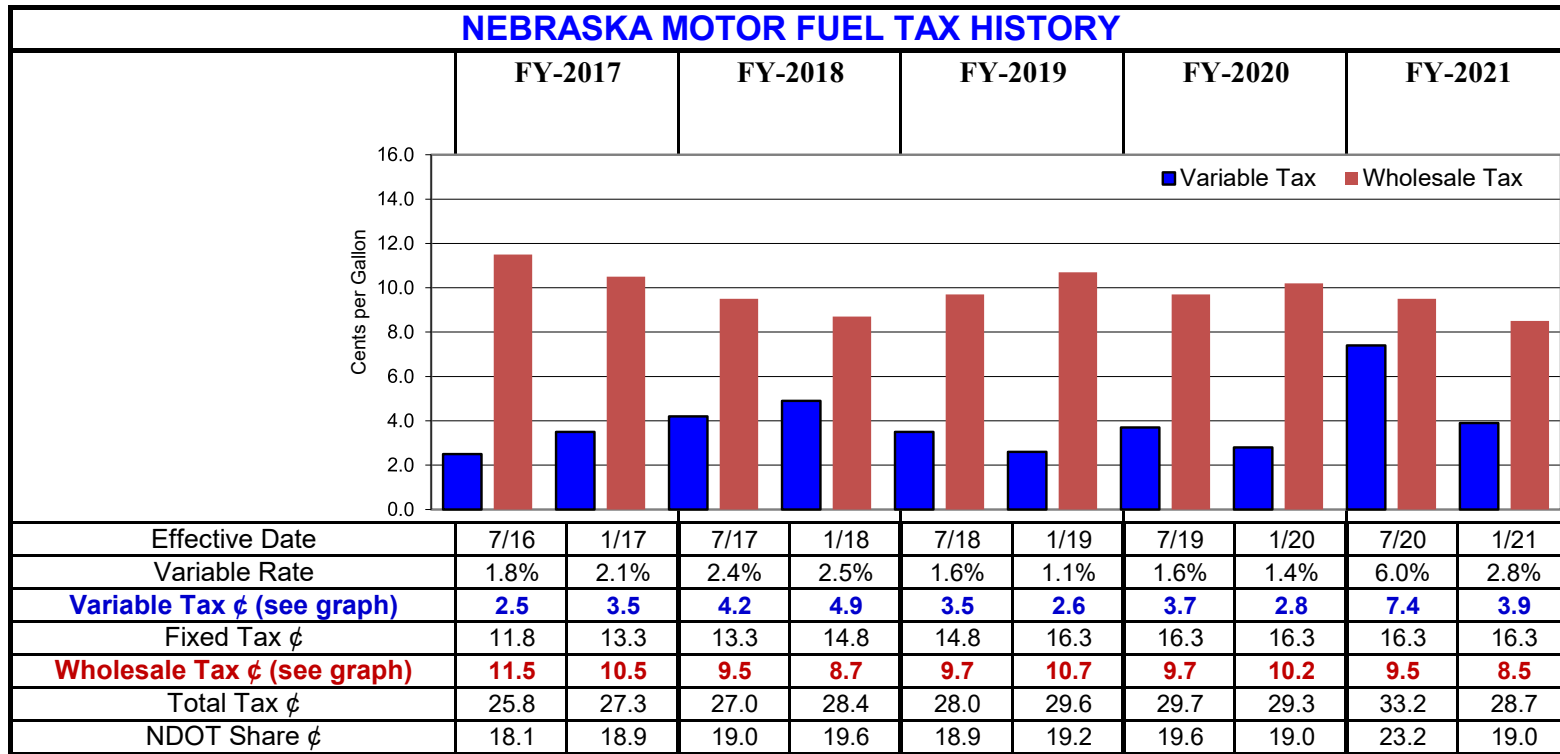
In FY2021, federal receipts increased by 10.5%, or \$45.8 million. This is a result of reimbursement of some costs of the March 2019 flooding event and pandemic relief funds.

## **OTHER RECEIPTS**

Other revenues reflect earnings of funds contributed by local political subdivisions, other states, railroads and utility companies for progress in accomplishing construction projects involving participation by other entities. Earnings represent participation in costs involved in engineering, right-of-way, and construction. In FY2021, other receipts increased by 34.7%, or \$10.6 million.

**RECEIPT ANALYSIS**  
(\$ THOUSANDS)

	<b>FY-2017</b>	<b>FY-2018</b>	<b>FY-2019</b>	<b>FY-2020</b>	<b>FY-2021</b>	<b>FY-20 to FY-21</b>	
						<b>\$ Chg</b>	<b>% Chg</b>
<b>STATE RECEIPTS</b>							
Average Motor Fuel Tax, NDOT share	18.5¢	19.3¢	19.0¢	19.3¢	21.1¢		
<b>MOTOR FUEL TAXES</b>							
FIXED	100,194	100,860	101,749	100,156	100,941	785	0.8%
INCREMENTAL FIXED	9,342	16,148	23,143	26,811	27,020	209	0.8%
VARIABLE	38,799	59,520	44,453	43,739	75,202	31,463	71.9%
WHOLESALE	99,085	82,678	89,975	88,275	81,610	(6,665)	(7.6%)
<b>SUBTOTAL</b>	<b>247,420</b>	<b>259,206</b>	<b>259,320</b>	<b>258,981</b>	<b>284,773</b>	<b>25,792</b>	<b>9.9%</b>
<b>REGISTRATIONS</b>							
MOTOR VEHICLE REGISTRATIONS	31,314	33,589	31,019	29,972	33,571	3,599	12.0%
PRORATE REGISTRATIONS	11,559	11,761	12,429	11,837	12,909	1,072	9.1%
<b>SUBTOTAL</b>	<b>42,873</b>	<b>45,350</b>	<b>43,448</b>	<b>41,809</b>	<b>46,481</b>	<b>4,672</b>	<b>11.2%</b>
<b>SALES TAX ON MOTOR VEHICLES</b>	117,241	120,628	124,494	126,819	157,940	31,121	24.5%
<b>INTEREST ON INVESTMENTS</b>	1,728	1,969	3,079	2,904	2,806	(98)	(3.4%)
<b>SALE OF SUPPLIES &amp; FIXED ASSETS</b>	2,820	2,539	2,679	1,824	3,152	1,328	72.8%
<b>EXCESS LIMIT PERMITS</b>	2,996	3,000	3,089	2,974	2,706	(268)	(9.0%)
<b>HIGHWAY OVERLOAD FINES</b>	1,217	814	730	793	308	(485)	(61.2%)
<b>OTHER STATE RECEIPTS</b>	2,942	1,941	1,747	2,006	2,347	341	17.0%
<b>TOTAL HIGHWAY CASH</b>	<b>419,237</b>	<b>435,445</b>	<b>438,587</b>	<b>438,110</b>	<b>500,512</b>	<b>62,402</b>	<b>14.2%</b>
<b>INCREMENTAL TAX TRANSFER TO TIB FUND</b>	<b>(8,162)</b>	<b>(15,867)</b>	<b>(22,178)</b>	<b>(27,192)</b>	<b>(26,557)</b>	635	(2.3%)
<b>ROADS OPERATIONS CASH FUND</b>	<b>396,271</b>	<b>407,736</b>	<b>416,409</b>	<b>410,918</b>	<b>473,956</b>	<b>63,038</b>	<b>15.3%</b>
GRADE CROSSING PROTECTION FUND	3,061	3,693	2,917	2,783	2,320	(463)	(16.6%)
RECREATION ROAD FUND	3,911	3,890	3,943	3,801	4,125	324	8.5%
STATE AID BRIDGE FUND	770	768	768	769	768	(1)	(0.1%)
STATE HWY CAPITAL IMPROVEMENT FUND	63,740	65,560	67,171	74,784	80,973	6,189	8.3%
TRANSPORTATION INFRASTRUCTURE BANK (TIB)	59,156	17,216	24,024	28,919	27,421	(1,498)	(5.2%)
<b>TOTAL STATE RECEIPTS</b>	<b>482,557</b>	<b>493,489</b>	<b>515,233</b>	<b>521,975</b>	<b>589,563</b>	<b>67,588</b>	<b>12.9%</b>
<b>FEDERAL RECEIPTS</b>	322,304	312,763	323,896	434,292	480,060	45,768	10.5%
<b>OTHER RECEIPTS</b>	22,450	25,657	24,006	30,509	41,090	10,581	34.7%
<b>TOTAL RECEIPTS</b>	<b>827,311</b>	<b>831,909</b>	<b>863,134</b>	<b>986,776</b>	<b>1,110,713</b>	<b>123,937</b>	<b>12.6%</b>



### HIGHWAY CASH FUND APPROPRIATION ANALYSIS (\$ THOUSANDS)

	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021
<b>State Receipts</b>	\$ 419,235	\$ 435,448	\$ 438,586	\$ 438,110	\$ 500,512
<b>Carry Over Receipts (*)</b>	9,764	10,499	8,447	533	-
<b>Total State Receipts</b>	<b>\$ 428,999</b>	<b>\$ 445,947</b>	<b>\$ 447,033</b>	<b>\$ 438,643</b>	<b>\$ 500,512</b>
<b>Highway Cash Fund Appropriation</b>	418,500	437,500	446,500	453,000	459,000
<b>Over / (Under) Appropriation (*)</b>	<b>\$ 10,499</b>	<b>\$ 8,447</b>	<b>\$ 533</b>	<b>\$ (14,357)</b>	<b>\$ 41,512</b>
<b>Percent Over / (Under)</b>	2.5%	1.9%	0.1%	-3.2%	9.0%

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

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

**BUDGET STATUS REPORT**  
**AGENCY SUMMARY BY ORGANIZATIONAL ELEMENT**  
 June 2021

<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	726,686.28	73,778.91	672,812.47	53,873.81	92.59%	0.00
140 - LEGAL	2,947,290.91	94,369.92	1,160,142.74	1,787,148.17	39.36%	171,636.73
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,667,354.33	230,666.05	2,161,199.93	506,154.40	81.02%	102,630.54
<b>SUBTOTAL: OFFICE OF THE DIRECTOR</b>	<b>\$6,341,331.52</b>	<b>\$398,814.88</b>	<b>\$3,994,155.14</b>	<b>\$2,347,176.38</b>	<b>62.99%</b>	<b>\$274,267.27</b>
<b>OFFICE OF ENGINEERING</b>						
130 - CONTROLLER DIVISION	2,292,623.03	215,543.79	2,115,484.15	177,138.88	92.27%	0.00
250 - STRATEGIC PLANNING DIVISION	3,403,938.90	307,378.27	3,100,746.19	303,192.71	91.09%	500,558.08
320 - BRIDGE DIVISION	7,541,203.17	574,553.86	6,524,879.61	1,016,323.56	86.52%	1,644,306.28
340 - TRAFFIC ENGINEERING DIVISION	4,529,104.14	395,328.46	4,245,283.19	283,820.95	93.73%	820,976.17
350 - RIGHT OF WAY DIVISION	5,044,384.64	490,602.88	4,773,038.54	271,346.10	94.62%	5,526.30
360 - PROJECT DEVELOPMENT DIVISION	15,264,477.06	772,501.81	9,113,242.49	6,151,234.57	59.70%	9,469,665.55
370 - ROADWAY DESIGN DIVISION	26,301,169.47	1,395,651.08	19,819,184.06	6,481,985.41	75.35%	12,041,690.87
420 - PROGRAM MANAGEMENT DIVISION	1,459,088.46	138,997.87	1,368,575.01	90,513.45	93.80%	30,979.83
580 - LOCAL ASSISTANCE DIVISION	3,162,748.05	194,330.99	2,416,372.95	746,375.10	76.40%	1,253,561.56
<b>SUBTOTAL: OFFICE OF ENGINEERING</b>	<b>\$68,998,736.92</b>	<b>\$4,484,889.01</b>	<b>\$53,476,806.19</b>	<b>\$15,521,930.73</b>	<b>77.50%</b>	<b>\$25,767,264.64</b>
<b>OFFICE OF OPERATIONS</b>						
170 - HUMAN RESOURCES DIVISION	2,706,435.78	233,701.20	1,910,247.69	796,188.09	70.58%	4,100.00
260 - OPERATIONS DIVISION	21,611,340.79	2,384,804.23	21,702,852.18	(91,511.39)	100.42%	8,317,498.05
280 - BUSINESS TECH SUPPORT DIVISION	20,016,354.47	1,651,685.09	18,597,439.55	1,418,914.92	92.91%	26,185,435.67
380 - CONSTRUCTION DIVISION	2,920,457.69	309,256.34	2,928,248.46	(7,790.77)	100.27%	1,412.50
390 - MATERIALS & RESEARCH DIVISION	13,034,426.11	1,122,075.44	12,332,545.34	701,880.77	94.62%	9,579,776.13
610 - DISTRICT 1	34,012,737.74	4,295,856.32	35,389,522.59	(1,376,784.85)	104.05%	6,856,804.46
620 - DISTRICT 2	23,354,010.74	2,399,527.29	23,812,717.22	(458,706.48)	101.96%	5,867,283.10
630 - DISTRICT 3	31,328,278.44	2,694,863.01	33,013,122.78	(1,684,844.34)	105.38%	3,919,954.20
640 - DISTRICT 4	33,107,740.02	3,075,870.80	32,536,885.42	570,854.60	98.28%	5,140,581.75
650 - DISTRICT 5	23,367,222.04	1,726,318.47	22,081,678.61	1,285,543.43	94.50%	3,693,893.52
660 - DISTRICT 6	25,846,634.08	2,312,769.46	26,737,532.64	(890,898.56)	103.45%	6,209,383.10
670 - DISTRICT 7	17,087,182.51	2,403,656.81	17,612,951.66	(525,769.15)	103.08%	10,669,254.30
680 - DISTRICT 8	16,345,094.71	1,300,285.91	16,279,883.87	65,210.84	99.60%	4,014,307.94
<b>SUBTOTAL: OFFICE OF OPERATIONS</b>	<b>\$264,737,915.12</b>	<b>\$25,910,670.37</b>	<b>\$264,935,628.01</b>	<b>(\$197,712.89)</b>	<b>100.07%</b>	<b>\$90,459,684.72</b>
<b>BUDGETARY CONTROL</b>						
902 - SUPPLY BASE	0.00	122,774.18	253,397.41	(253,397.41)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	1,082,062.00	(1,725,449.81)	(6,750,932.54)	7,832,994.54	(623.90)%	111,154.64
904 - TRANSPORTATION CAPITAL	738,797,375.13	63,685,248.09	660,676,994.69	78,120,380.44	89.43%	1,128,582,231.24
<b>SUBTOTAL: BUDGETARY CONTROL</b>	<b>\$739,879,437.13</b>	<b>\$62,082,572.46</b>	<b>\$654,179,459.56</b>	<b>\$85,699,977.57</b>	<b>88.42%</b>	<b>\$1,128,693,385.88</b>
<b>AGENCY TOTAL</b>	<b>\$1,079,957,420.69</b>	<b>\$92,876,946.72</b>	<b>\$976,586,048.90</b>	<b>\$103,371,371.79</b>	<b>90.43%</b>	<b>\$1,245,194,602.51</b>

**BUDGET STATUS REPORT**  
**AGENCY SUMMARY BY RESOURCE**  
**June 2021**

FISCAL YEAR 2021  
 Period Expired 100.00% Pay  
 Period Ending 6/20/2021

<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	107,938,356.00	11,380,447.88	102,846,431.75	5,091,924.25	95.28%	0.00
Temporary Salaries	1,905,021.00	330,824.14	2,016,396.52	(111,375.52)	105.85%	34,021.00
Overtime	6,071,840.00	714,691.93	6,585,846.31	(514,006.31)	108.47%	0.00
Employee Benefits	41,462,486.99	3,675,334.43	38,677,818.07	2,784,668.92	93.28%	0.00
<b>SUBTOTAL: Personal Services</b>	<b>\$157,377,703.99</b>	<b>\$16,101,298.38</b>	<b>\$150,126,492.65</b>	<b>\$7,251,211.34</b>	<b>95.39%</b>	<b>\$34,021.00</b>
<b>Operating Expenses</b>						
Utilities	3,653,660.00	207,535.46	3,451,476.76	202,183.24	94.47%	0.00
Rentals	877,359.00	53,319.13	795,872.41	81,486.59	90.71%	3,000.00
Repairs & Maintenance	11,599,957.00	979,346.56	9,514,857.78	2,085,099.22	82.02%	1,047,073.15
Maintenance Contracts	14,089,958.00	2,369,242.74	12,653,520.62	1,436,437.38	89.81%	30,002,896.07
Engineering Contracts	35,285,520.00	1,154,232.14	24,012,664.90	11,272,855.10	68.05%	34,506,306.60
Contractual Services	44,338,393.90	821,029.67	39,920,102.44	4,418,291.46	90.04%	11,063,080.55
Technology Expenses	23,751,004.00	1,862,743.27	20,904,949.56	2,846,054.44	88.02%	25,468,019.93
Other Operating Expenses	4,888,173.00	61,319.17	4,653,759.95	234,413.05	95.20%	190,513.89
<b>SUBTOTAL: Operating Expenses</b>	<b>\$138,484,024.90</b>	<b>\$7,508,768.14</b>	<b>\$115,907,204.42</b>	<b>\$22,576,820.48</b>	<b>83.70%</b>	<b>\$102,280,890.19</b>
<b>Supplies and Materials</b>						
General Supplies & Materials	1,700,265.00	93,472.23	1,212,816.43	487,448.57	71.33%	717,415.74
Maint & Const Materials	73,608,698.22	3,740,302.47	52,491,949.35	21,116,748.87	71.31%	13,056.33
Automotive Supplies & Materials	18,230,100.00	1,230,938.62	14,472,182.82	3,757,917.18	79.39%	0.00
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$93,539,063.22</b>	<b>\$5,064,713.32</b>	<b>\$68,176,948.60</b>	<b>\$25,362,114.62</b>	<b>72.89%</b>	<b>\$730,472.07</b>
<b>Travel</b>						
In State Travel	825,995.00	34,317.30	392,040.06	433,954.94	47.46%	0.00
Out of State Travel	230,758.00	0.00	7,817.84	222,940.16	3.39%	0.00
<b>SUBTOTAL: Travel</b>	<b>\$1,056,753.00</b>	<b>\$34,317.30</b>	<b>\$399,857.90</b>	<b>\$656,895.10</b>	<b>37.84%</b>	<b>\$0.00</b>
<b>Capital Outlay</b>						
Land	16,000,000.00	82,907.00	9,994,393.73	6,005,606.27	62.46%	0.00
Hwy. Constr. - Contract Pymt.	478,243,731.49	51,628,844.06	469,403,604.92	8,840,126.57	98.15%	969,504,611.04
Buildings	31,245,352.35	1,267,563.40	5,845,021.56	25,400,330.79	18.71%	4,792,311.68
Heavy Equipment and Vehicles	14,694,424.00	322,131.02	12,347,893.48	2,346,530.52	84.03%	15,780,944.14
IT Hardware / Software	130,585.00	19,291.00	30,585.00	100,000.00	23.42%	0.00
Specialty Equipment	1,126,256.00	106,107.00	690,290.17	435,965.83	61.29%	475,815.00
<b>SUBTOTAL: Capital Outlay</b>	<b>\$541,440,348.84</b>	<b>\$53,426,843.48</b>	<b>\$498,311,788.86</b>	<b>\$43,128,559.98</b>	<b>92.03%</b>	<b>\$990,553,681.86</b>
<b>Government Aid &amp; Distr</b>						
Public Transit Aid	46,297,444.02	3,227,879.02	28,630,887.46	17,666,556.56	61.84%	22,921,906.26
Highway Safety Office	5,200,000.00	200,889.45	4,172,063.34	1,027,936.66	80.23%	5,240,876.04
Other Government Aid	96,562,081.72	7,312,237.63	110,860,805.67	(14,298,723.95)	114.81%	123,432,755.09
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$148,059,525.74</b>	<b>\$10,741,006.10</b>	<b>\$143,663,756.47</b>	<b>\$4,395,769.27</b>	<b>97.03%</b>	<b>\$151,595,537.39</b>
<b>Internal Redistributions</b>						
Redistribution	1.00	0.00	0.00	1.00	0.00%	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$1.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>AGENCY TOTAL</b>	<b>\$1,079,957,420.69</b>	<b>\$92,876,946.72</b>	<b>\$976,586,048.90</b>	<b>\$103,371,371.79</b>	<b>90.43%</b>	<b>\$1,245,194,602.51</b>



**BUDGET STATUS REPORT**  
**AGENCY SUMMARY BY PROGRAM/FUNCTION**  
 June 2021

FISCAL YEAR 2021  
 Period Expired 100.00% Pay  
 Period Ending 6/20/2021

<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	22,132,203.41	2,185,738.96	22,236,310.72	(104,107.31)	100.47%	111,255.99
Boards & Commissions	50,000.00	2,624.79	22,377.46	27,622.54	44.75%	0.00
<b>SUBTOTAL: Administration</b>	<b>\$22,182,203.41</b>	<b>\$2,188,363.75</b>	<b>\$22,258,688.18</b>	<b>(\$76,484.77)</b>	<b>100.34%</b>	<b>\$111,255.99</b>
<b>Service and Support</b>						
Charges to Others	1,100,000.00	53,106.49	900,268.60	199,731.40	81.84%	44,705.59
Deficiency Claims	17,184.00	0.00	60,599.00	(43,415.00)	352.65%	0.00
Supply Base/Inventories	1,000,000.00	258,167.66	1,436,757.18	(436,757.18)	143.68%	229,112.02
Building Operations	14,564,256.38	2,392,526.74	15,223,397.43	(659,141.05)	104.53%	1,982,262.85
Business Technology Services	14,657,317.83	1,224,612.51	16,338,578.17	(1,681,260.34)	111.47%	14,937,685.80
Support Centers	5,208,762.15	(105,284.06)	288,004.66	4,920,757.49	5.53%	0.00
Payroll Clearing	625,675.00	(28,060.99)	2,035,186.43	(1,409,511.43)	325.28%	4,100.00
<b>SUBTOTAL: Service and Support</b>	<b>\$37,173,195.36</b>	<b>\$3,795,068.35</b>	<b>\$36,282,791.47</b>	<b>\$890,403.89</b>	<b>97.60%</b>	<b>\$17,197,866.26</b>
<b>Capital Facilities</b>						
Capital Facilities	21,013,095.97	537,729.38	5,063,926.81	15,949,169.16	24.10%	5,433,374.45
<b>SUBTOTAL: Capital Facilities</b>	<b>\$21,013,095.97</b>	<b>\$537,729.38</b>	<b>\$5,063,926.81</b>	<b>\$15,949,169.16</b>	<b>24.10%</b>	<b>\$5,433,374.45</b>
<b>Highway Maintenance</b>						
System Preservation	50,382,639.22	4,440,365.17	47,040,725.75	3,341,913.47	93.37%	531,598.60
Operations	46,000,000.00	5,995,974.42	41,464,286.61	4,535,713.39	90.14%	29,034,562.59
Snow and Ice Control	47,200,000.00	1,005,073.18	38,177,847.15	9,022,152.85	80.89%	363,612.42
Unusual & Disaster Oper	7,500,000.00	321,826.21	3,689,052.17	3,810,947.83	49.19%	1,471,639.33
Equipment Operations	15,000,000.00	(59,066.63)	9,345,449.90	5,654,550.10	62.30%	15,846,911.30
Indirect Charges	20,943,553.00	2,008,975.26	19,762,672.84	1,180,880.16	94.36%	478,815.00
<b>SUBTOTAL: Highway Maintenance</b>	<b>\$187,026,192.22</b>	<b>\$13,713,147.61</b>	<b>\$159,480,034.42</b>	<b>\$27,546,157.80</b>	<b>85.27%</b>	<b>\$47,727,139.24</b>
<b>Highway Construction</b>						
Preliminary Engineering	50,100,000.00	3,373,233.90	40,102,093.27	9,997,906.73	80.04%	22,858,451.42
Right-Of-Way	15,000,000.00	262,667.86	11,649,411.79	3,350,588.21	77.66%	87,835.68
Construction	492,777,351.07	51,809,801.37	470,799,049.61	21,978,301.46	95.54%	969,497,582.97
Construction Engineering	25,000,000.00	3,469,615.61	29,674,334.27	(4,674,334.27)	118.70%	3,730,647.93
<b>SUBTOTAL: Highway Construction</b>	<b>\$582,877,351.07</b>	<b>\$58,915,318.74</b>	<b>\$552,224,888.94</b>	<b>\$30,652,462.13</b>	<b>94.74%</b>	<b>\$996,174,518.00</b>
<b>Construction Related Expense</b>						
Overhead	19,002,440.92	1,865,970.80	15,782,537.79	3,219,903.13	83.06%	16,235,771.63
Planning & Research	12,056,000.00	1,306,443.02	14,797,862.19	(2,741,862.19)	122.74%	13,857,459.27
Local Systems	147,103,747.72	7,026,344.66	136,882,649.49	10,221,098.23	93.05%	120,294,435.37
Highway Safety Office	5,213,250.00	247,374.85	4,674,013.81	539,236.19	89.66%	5,240,876.04
Public Transportation Asst	46,309,944.02	3,281,185.56	29,138,655.80	17,171,288.22	62.92%	22,921,906.26
<b>SUBTOTAL: Construction Related Expense</b>	<b>\$229,685,382.66</b>	<b>\$13,727,318.89</b>	<b>\$201,275,719.08</b>	<b>\$28,409,663.58</b>	<b>87.63%</b>	<b>\$178,550,448.57</b>
<b>AGENCY TOTAL</b>	<b>\$1,079,957,420.69</b>	<b>\$92,876,946.72</b>	<b>\$976,586,048.90</b>	<b>\$103,371,371.79</b>	<b>90.43%</b>	<b>\$1,245,194,602.51</b>

PROGRAM STATUS REPORT  
BUSINESS MONTH - JUNE 2021

<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	1,085,971.45	2,980,289.85	0.00	3,277,286.54	3,106,012.06	930,887.98	11,380,447.88
Temporary Salaries	900.76	34,643.03	0.00	211,311.30	49,044.53	34,924.52	330,824.14
Overtime	3,000.42	86,611.14	0.00	206,212.49	401,720.17	17,147.71	714,691.93
Employee Benefits	0.00	3,675,334.43	0.00	0.00	0.00	0.00	3,675,334.43
<b>SUBTOTAL: Personal Services</b>	<b>\$1,089,872.63</b>	<b>\$6,776,878.45</b>	<b>\$0.00</b>	<b>\$3,694,810.33</b>	<b>\$3,556,776.76</b>	<b>\$982,960.21</b>	<b>\$16,101,298.38</b>
<b>Operating Expenses</b>							
Utilities	0.00	116,885.85	0.00	89,982.16	621.31	46.14	207,535.46
Rentals	810.54	740.08	0.00	49,435.51	2,333.00	0.00	53,319.13
Repairs & Maintenance	0.00	616,665.92	0.00	350,188.76	0.00	12,491.88	979,346.56
Maintenance Contracts	0.00	2,100.00	0.00	2,365,894.74	1,248.00	0.00	2,369,242.74
Engineering Contracts	0.00	(79,725.01)	107,943.26	0.00	844,332.85	281,681.04	1,154,232.14
Contractual Services	35,893.39	163,070.50	68.00	135,726.26	1,128.00	485,143.52	821,029.67
Technology Expenses	278,589.70	722,860.79	0.00	337,064.84	29,000.00	495,227.94	1,862,743.27
Other Operating Expenses	41,700.14	12,162.04	21.75	3,438.97	505.27	3,491.00	61,319.17
<b>SUBTOTAL: Operating Expenses</b>	<b>\$356,993.77</b>	<b>\$1,554,760.17</b>	<b>\$108,033.01</b>	<b>\$3,331,731.24</b>	<b>\$879,168.43</b>	<b>\$1,278,081.52</b>	<b>\$7,508,768.14</b>
<b>Supplies and Materials</b>							
General Supplies & Materials	39,274.25	10,029.84	0.00	34,851.95	62.95	9,253.24	93,472.23
Maint & Const Materials	8,931.59	(29,984.47)	0.00	3,722,350.99	16,660.04	22,344.32	3,740,302.47
Automotive Supplies & Materials	0.00	251,010.54	0.00	979,924.45	0.00	3.63	1,230,938.62
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$48,205.84</b>	<b>\$231,055.91</b>	<b>\$0.00</b>	<b>\$4,737,127.39</b>	<b>\$16,722.99</b>	<b>\$31,601.19</b>	<b>\$5,064,713.32</b>
<b>Travel</b>							
In State Travel	7,640.75	2,843.56	0.00	342.59	12,564.92	10,925.48	34,317.30
<b>SUBTOTAL: Travel</b>	<b>\$7,640.75</b>	<b>\$2,843.56</b>	<b>\$0.00</b>	<b>\$342.59</b>	<b>\$12,564.92</b>	<b>\$10,925.48</b>	<b>\$34,317.30</b>
<b>Capital Outlay</b>							
Land	0.00	(81,425.00)	81,425.00	0.00	82,907.00	0.00	82,907.00
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	51,628,844.06	0.00	51,628,844.06
Buildings	0.00	919,292.03	348,271.37	0.00	0.00	0.00	1,267,563.40
Heavy Equipment and Vehicles	0.00	0.00	0.00	322,131.02	0.00	0.00	322,131.02
IT Hardware / Software	0.00	0.00	0.00	19,291.00	0.00	0.00	19,291.00
Specialty Equipment	0.00	0.00	0.00	9,100.00	97,007.00	0.00	106,107.00
<b>SUBTOTAL: Capital Outlay</b>	<b>\$0.00</b>	<b>\$837,867.03</b>	<b>\$429,696.37</b>	<b>\$350,522.02</b>	<b>\$51,808,758.06</b>	<b>\$0.00</b>	<b>\$53,426,843.48</b>
<b>Government Aid &amp; Distr</b>							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	3,227,879.02	3,227,879.02
Highway Safety Office	0.00	(51.58)	0.00	0.00	0.00	200,941.03	200,889.45
Other Government Aid	0.00	0.00	0.00	0.00	(21,111.85)	7,333,349.48	7,312,237.63
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$0.00</b>	<b>(\$51.58)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$21,111.85)</b>	<b>\$10,762,169.53</b>	<b>\$10,741,006.10</b>
<b>Internal Redistributions</b>							
Redistribution	685,650.76	(5,608,285.19)	0.00	1,598,614.04	2,662,439.43	661,580.96	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$685,650.76</b>	<b>(\$5,608,285.19)</b>	<b>\$0.00</b>	<b>\$1,598,614.04</b>	<b>\$2,662,439.43</b>	<b>\$661,580.96</b>	<b>\$0.00</b>
<b>GRAND TOTAL:</b>	<b>\$2,188,363.75</b>	<b>\$3,795,068.35</b>	<b>\$537,729.38</b>	<b>\$13,713,147.61</b>	<b>\$58,915,318.74</b>	<b>\$13,727,318.89</b>	<b>\$92,876,946.72</b>

PROGRAM STATUS REPORT  
FISCAL YEAR TO DATE - JUNE 2021

<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	10,048,979.33	24,900,477.97	0.00	31,203,288.14	27,985,310.40	8,708,375.91	102,846,431.75
Temporary Salaries	5,131.98	204,097.90	0.00	1,331,515.92	275,851.20	199,799.52	2,016,396.52
Overtime	23,450.68	5,066.93	0.00	4,237,974.10	2,206,758.10	112,596.50	6,585,846.31
Employee Benefits	0.00	38,677,818.07	0.00	0.00	0.00	0.00	38,677,818.07
<b>SUBTOTAL: Personal Services</b>	<b>\$10,077,561.99</b>	<b>\$63,787,460.87</b>	<b>\$0.00</b>	<b>\$36,772,778.16</b>	<b>\$30,467,919.70</b>	<b>\$9,020,771.93</b>	<b>\$150,126,492.65</b>
<b>Operating Expenses</b>							
Utilities	0.00	2,190,813.22	0.00	1,255,877.73	4,248.51	537.30	3,451,476.76
Rentals	9,807.70	31,549.17	0.00	745,563.63	3,583.00	5,368.91	795,872.41
Repairs & Maintenance	10,530.23	3,177,150.82	0.00	6,266,259.46	16,268.44	44,648.83	9,514,857.78
Maintenance Contracts	0.00	111,225.12	0.00	12,539,561.10	2,734.40	0.00	12,653,520.62
Engineering Contracts	0.00	256,722.15	889,302.96	165,374.43	19,155,930.42	3,545,334.94	24,012,664.90
Contractual Services	936,480.59	1,969,967.88	68.00	2,107,955.61	36,181.16	34,869,449.20	39,920,102.44
Technology Expenses	3,910,264.33	11,614,262.09	0.00	2,210,286.78	29,000.00	3,141,136.36	20,904,949.56
Other Operating Expenses	522,640.47	2,361,130.86	3,470.56	1,312,439.50	37,561.11	416,517.45	4,653,759.95
<b>SUBTOTAL: Operating Expenses</b>	<b>\$5,389,723.32</b>	<b>\$21,712,821.31</b>	<b>\$892,841.52</b>	<b>\$26,603,318.24</b>	<b>\$19,285,507.04</b>	<b>\$42,022,992.99</b>	<b>\$115,907,204.42</b>
<b>Supplies and Materials</b>							
General Supplies & Materials	475,998.40	251,148.22	3,512.41	429,911.50	232.60	52,013.30	1,212,816.43
Maint & Const Materials	42,022.46	601,135.78	0.00	51,147,996.91	432,202.67	268,591.53	52,491,949.35
Automotive Supplies & Materials	9.62	1,485,471.65	0.00	12,986,638.52	0.00	63.03	14,472,182.82
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$518,030.48</b>	<b>\$2,337,755.65</b>	<b>\$3,512.41</b>	<b>\$64,564,546.93</b>	<b>\$432,435.27</b>	<b>\$320,667.86</b>	<b>\$68,176,948.60</b>
<b>Travel</b>							
In State Travel	60,008.47	57,463.97	0.00	15,057.32	128,790.56	130,719.74	392,040.06
Out of State Travel	0.00	7,169.29	0.00	0.00	27.12	621.43	7,817.84
<b>SUBTOTAL: Travel</b>	<b>\$60,008.47</b>	<b>\$64,633.26</b>	<b>\$0.00</b>	<b>\$15,057.32</b>	<b>\$128,817.68</b>	<b>\$131,341.17</b>	<b>\$399,857.90</b>
<b>Capital Outlay</b>							
Land	0.00	342,990.83	81,425.00	0.00	9,566,402.90	3,575.00	9,994,393.73
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	36,299.73	469,367,305.19	0.00	469,403,604.92
Buildings	0.00	1,758,873.68	4,086,147.88	0.00	0.00	0.00	5,845,021.56
Heavy Equipment and Vehicles	0.00	0.00	0.00	12,347,893.48	0.00	0.00	12,347,893.48
IT Hardware / Software	0.00	0.00	0.00	30,585.00	0.00	0.00	30,585.00
Specialty Equipment	0.00	0.00	0.00	36,561.17	485,914.00	167,815.00	690,290.17
<b>SUBTOTAL: Capital Outlay</b>	<b>\$0.00</b>	<b>\$2,101,864.51</b>	<b>\$4,167,572.88</b>	<b>\$12,451,339.38</b>	<b>\$479,419,622.09</b>	<b>\$171,390.00</b>	<b>\$498,311,788.86</b>
<b>Government Aid &amp; Distr</b>							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	28,630,887.46	28,630,887.46
Highway Safety Office	0.00	(5,190.68)	0.00	0.00	0.00	4,177,254.02	4,172,063.34
Other Government Aid	0.00	0.00	0.00	0.00	145,938.25	110,714,867.42	110,860,805.67
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$0.00</b>	<b>(\$5,190.68)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$145,938.25</b>	<b>\$143,523,008.90</b>	<b>\$143,663,756.47</b>
<b>Internal Redistributions</b>							
Redistribution	6,213,363.92	(53,716,553.45)	0.00	19,072,994.39	22,344,648.91	6,085,546.23	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$6,213,363.92</b>	<b>(\$53,716,553.45)</b>	<b>\$0.00</b>	<b>\$19,072,994.39</b>	<b>\$22,344,648.91</b>	<b>\$6,085,546.23</b>	<b>\$0.00</b>
<b>GRAND TOTAL:</b>	<b>\$22,258,688.18</b>	<b>\$36,282,791.47</b>	<b>\$5,063,926.81</b>	<b>\$159,480,034.42</b>	<b>\$552,224,888.94</b>	<b>\$201,275,719.08</b>	<b>\$976,586,048.90</b>

## RESOURCE EXPENDITURE ANALYSIS

**PERSONAL SERVICES** Personal Services increased by 4.0%, or \$5.8 Million in FY2021 due to employees NAPE contract employees receiving a 2% increase with an additional increase of 0.3% based on prior calendar year evaluation. Rule covered employees were eligible for a 2.3% increase based on prior calendar year evaluation. These increases were partially offset by a decrease in overtime cost paid due to a moderate winter season. FY2021 expenses also included 27 pay periods versus the usual 26.

**OPERATING EXPENSES** Operating expenses decreased by 0.5% or \$600 thousand, in FY2021. The main contributing factor is a -24.5% or \$7.8 million decrease in engineering contracts. This decrease is offset by an increase of 79.2% or \$5.6 million in highway maintenance contracts which is high due to FY2020 having a high credit from flooding reimbursement. Additionally, a significant offset is an increase of 5.9% or \$2.2 million in other contractual services.

**SUPPLIES AND MATERIALS** Supplies and material costs for FY2021 decreased by -2.2% or \$1.5 million from FY2020 mainly due to fewer sign repairs/replacement and decreased snow removal costs.

**TRAVEL** Expenditures for travel decreased in FY2021 by -46.6% or \$349 thousand, due to the COVID-19 pandemic which cancelled many conferences and halted most travel.

**CAPITAL OUTLAY** This category represents the bulk of the Department of Transportation's expenditures. In FY2021 capital outlay decreased by -7.5% or \$40.5 million. The main contributing factor is due to the drop in land purchases and highway/bridge contracts compared to FY2020 which included the above average land acquisition costs of the Lincoln South Beltway.

**AID AND DISTRIBUTION** Expenditures for aid and distribution increased by 20.6% or \$24.5 million. This is mainly due to an increase in local project federal pass-through expenses and CARES Act Transit payments.

**RESOURCE EXPENDITURE ANALYSIS**  
(\$'s in Thousands)

	FTE AVERAGE	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-20 to FY-21	
							Chg	% Chg
		2,050	1,987	1,951	1,962	1,948	(14)	(0.7%)
<b>PERSONAL SERVICES</b>								
PERMANENT SALARIES		97,832	96,126	94,341	97,717	102,846	5,129	5.2%
TEMPORARY SALARIES		1,757	1,456	1,577	1,910	2,016	106	5.5%
OVERTIME		4,271	5,174	8,252	7,091	6,586	(505)	(7.1%)
BENEFITS		37,634	37,729	37,483	37,629	38,678	1,049	2.8%
	<b>SUBTOTAL</b>	<b>\$ 141,494</b>	<b>\$ 140,485</b>	<b>\$ 141,653</b>	<b>\$ 144,347</b>	<b>\$ 150,126</b>	<b>5,779</b>	<b>4.0%</b>
<b>OPERATING EXPENSES</b>								
UTILITIES		3,539	3,646	3,641	3,433	3,451	18	0.5%
RENTALS		785	732	727	900	796	(104)	(11.6%)
REPAIR & MAINTENANCE		6,439	6,692	9,462	10,242	9,515	(727)	(7.1%)
HIGHWAY MAINTENANCE CONTRACTS		12,240	10,407	16,791	7,061	12,653	5,592	79.2%
ENGINEERING CONTRACTS		25,730	34,260	30,299	31,806	24,013	(7,793)	(24.5%)
OTHER CONTRACTUAL SERVICES		36,419	33,222	32,997	37,682	39,920	2,238	5.9%
TECHNOLOGY		12,565	12,662	16,530	20,367	20,905	538	2.6%
OTHER OPERATING EXPENSES		6,780	5,891	4,886	5,014	4,654	(360)	(7.2%)
	<b>SUBTOTAL</b>	<b>\$ 104,498</b>	<b>\$ 107,512</b>	<b>\$ 115,333</b>	<b>\$ 116,505</b>	<b>\$ 115,907</b>	<b>(598)</b>	<b>(0.5%)</b>
		<b>\$ 60,304</b>	<b>\$ 57,100</b>	<b>\$ 66,931</b>	<b>\$ 69,681</b>	<b>\$ 68,177</b>	<b>(1,504)</b>	<b>(2.2%)</b>
<b>SUPPLIES &amp; MATERIALS</b>								
<b>TRAVEL</b>								
IN STATE TRAVEL		729	622	670	635	392	(243)	(38.3%)
OUT OF STATE TRAVEL		103	56	143	114	8	(106)	(93.0%)
	<b>SUBTOTAL</b>	<b>\$ 832</b>	<b>\$ 678</b>	<b>\$ 813</b>	<b>\$ 749</b>	<b>\$ 400</b>	<b>(349)</b>	<b>(46.6%)</b>
<b>CAPITAL OUTLAY</b>								
LAND		5,114	13,399	7,182	24,716	9,994	(14,722)	(59.6%)
HIGHWAYS		429,594	419,229	373,169	494,570	469,404	(25,166)	(5.1%)
BUILDINGS		1,661	5,098	5,456	4,092	5,845	1,753	42.8%
AUTOMOTIVE ROAD EQUIPMENT		17,797	17,393	15,961	14,149	12,348	(1,801)	(12.7%)
OTHER EQUIPMENT		2,004	2,724	1,010	1,239	721	(518)	(41.8%)
	<b>SUBTOTAL</b>	<b>\$ 456,170</b>	<b>\$ 457,843</b>	<b>\$ 402,778</b>	<b>\$ 538,766</b>	<b>\$ 498,312</b>	<b>(40,454)</b>	<b>(7.5%)</b>
		<b>\$ 71,176</b>	<b>\$ 79,552</b>	<b>\$ 95,001</b>	<b>\$ 119,115</b>	<b>\$ 143,664</b>	<b>24,549</b>	<b>20.6%</b>
<b>AID AND DISTRIBUTION</b>								
<b>TOTAL EXPENDITURES</b>		<b>\$ 834,474</b>	<b>\$ 843,170</b>	<b>\$ 822,509</b>	<b>\$ 989,163</b>	<b>\$ 976,586</b>	<b>(12,577)</b>	<b>(1.3%)</b>

## PROGRAM / FUNCTION EXPENDITURE ANALYSIS

**ADMINISTRATION** Administrative expenses reflect costs of administrative support for all Department activities and comprise approximately 2.3 % of total Agency expenditures. In FY2021, costs decreased by 1.9% or \$433 thousand over FY2020 due to a decrease in the payroll additive expense.

**SUPPORTIVE SERVICES** Supportive services expenditures reflect the cost for service centers that support the operations of the Department. This includes building operations and certain business technology support. Expenditures in FY2021 reflect a total increase of \$5.5 million was due to an increase of OCIO expenses as well as payroll additive expense.

**CAPITAL FACILITIES** Capital Facilities costs represent the expenditures for design, construction, land purchase, and improvements of Department office, shop, and storage facilities. The program is based on considerations of present and future needs, physical inadequacies of existing facilities and project priorities. Expenditures vary from one year to another based on the size of the program developed and funding appropriated by the Legislature. Expenditures increased by 97% or \$2.5 million in FY2021. Major projects under construction in FY2021 were a new maintenance facility in Aurora, a new washbay in Gering, a new yard/relocation in South Sioux City, and a new maintenance facility in Burwell.

**HIGHWAY MAINTENANCE** Maintenance expenditures represent costs of performing system preservation, operations, snow and ice control, equipment operations and other maintenance activities. Maintenance costs vary from year to year depending upon the weather and its effects on highways, and changes in policies. Maintenance costs in FY2021 increased by 2.6% or \$4.1 million from the FY2020 level. This is due to there being a large credit in FY2020 from Federal Reimbursement for repairs related to the 2019 floods. Also due to moderate weather FY2021 saw an increase of regular maintenance projects like line stripping over FY2020.

**HIGHWAY CONSTRUCTION** Construction expenditures involve payments to contractors for construction work, costs of construction engineering, preliminary engineering, right-of-way appraisals and purchases. Several reasons can be cited for variations in construction expenditures from one year to the next. Adverse weather conditions during the construction season may hinder progress and result in decreased expenditures. Good weather conditions extending past the normal construction season can enable construction activity to continue longer than usual, causing increased expenditures. The size of construction contract lettings can cause construction expenditures to vary as projects are constructed six months to two years after being let to the contractor. A low letting year may result in fewer construction expenditures during the following year. Higher contract lettings may result in more construction expenditures in the following year. Highway Construction for FY2021 decreased by 8.6% or \$51.8 million. This is due to lower Preliminary Engineering and Right of Way compared to FY2020 that had Lincoln South Beltway costs. Construction costs have also decreased due to smaller letting numbers

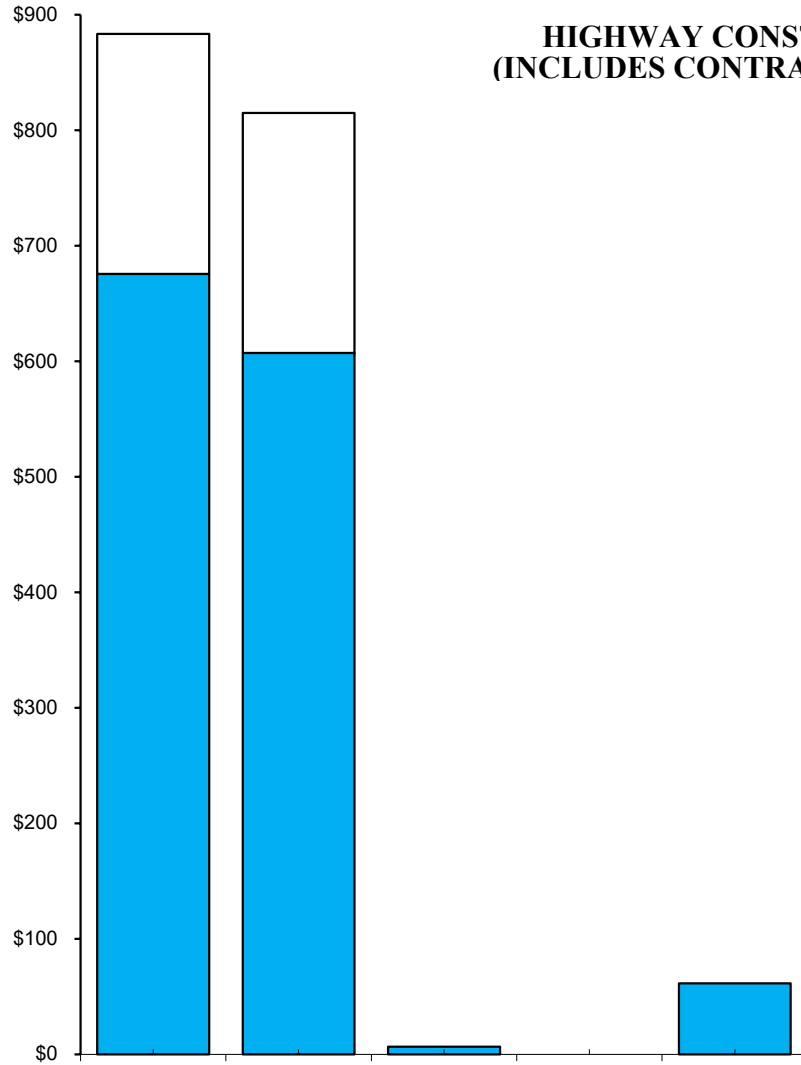
**CONSTRUCTION RELATED EXPENSES** Includes expenditures for construction overhead (i.e. concrete/pavement research and development, construction administration costs overhead, and transportation technology systems overhead), planning & research, and local roadway projects. Costs increased in FY2021 by 13.3% or \$20.2 million mainly due to an increase in local project federal pass-through expenses.

**PUBLIC TRANSIT** Includes expenditures for pass-through funding from the federal government to local entities operating public transportation systems in Nebraska. FY2021 costs increased by 33.7% or \$7.3 million. Expenditures related to the CARES Act were \$10.2 million which was partially offset by a reduction of transit operating cost.

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

	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-20 to FY-21	
						\$ Chg	% Chg
<b>ADMINISTRATION</b>	\$ 16,963	\$ 17,879	\$ 20,871	\$ 22,692	\$ 22,259	\$ (433)	-1.9%
<b>SUPPORTIVE SERVICES</b>	\$ 34,275	\$ 28,709	\$ 34,204	\$ 30,737	\$ 36,283	\$ 5,546	18.0%
<b>CAPITAL FACILITIES</b>	\$ 2,383	\$ 4,681	\$ 4,279	\$ 2,570	\$ 5,064	\$ 2,494	97.0%
<b>HIGHWAY MAINTENANCE</b>							
SYSTEM PRESERVATION	45,667	42,063	37,000	44,062	47,041	\$ 2,979	6.8%
OPERATIONS	43,742	40,800	41,514	35,679	41,464	\$ 5,785	16.2%
SNOW AND ICE CONTROL	26,485	35,802	46,288	40,818	38,178	\$ (2,640)	-6.5%
UNUSUAL & DISASTER OPR	1,939	2,309	8,748	1,577	3,689	\$ 2,112	133.9%
EQUIPMENT OPERATIONS	13,274	11,593	14,875	12,789	9,345	\$ (3,444)	-26.9%
INDIRECT CHARGES	16,378	18,022	19,302	20,460	19,763	\$ (697)	-3.4%
<b>SUBTOTAL</b>	<b>\$ 147,485</b>	<b>\$ 150,589</b>	<b>\$ 167,727</b>	<b>\$ 155,385</b>	<b>\$ 159,480</b>	<b>\$ 4,095</b>	<b>2.6%</b>
<b>TOTAL NON-CONSTRUCTION</b>	<b>\$ 201,106</b>	<b>\$ 201,858</b>	<b>\$ 227,081</b>	<b>\$ 211,384</b>	<b>\$ 223,086</b>	<b>\$ 11,702</b>	<b>5.5%</b>
<b>HIGHWAY CONSTRUCTION</b>							
PRELIMINARY ENGINEERING	42,380	50,294	44,733	49,473	40,102	\$ (9,371)	-18.9%
RIGHT OF WAY	7,384	15,640	9,130	27,021	11,650	\$ (15,371)	-56.9%
CONSTRUCTION	431,145	420,517	371,903	499,499	470,799	\$ (28,700)	-5.7%
CONSTRUCTION ENGINEERING	28,455	27,828	24,550	28,003	29,674	\$ 1,671	6.0%
<b>SUBTOTAL</b>	<b>\$ 509,364</b>	<b>\$ 514,279</b>	<b>\$ 450,316</b>	<b>\$ 603,996</b>	<b>\$ 552,225</b>	<b>\$ (51,771)</b>	<b>-8.6%</b>
<b>CONSTRUCTION RELATED EXPENSES</b>							
OVERHEAD	10,127	11,367	12,377	14,334	15,782	\$ 1,448	10.1%
PLANNING & RESEARCH	12,658	12,977	13,207	14,052	14,798	\$ 746	5.3%
LOCAL	79,371	81,752	96,728	118,707	136,882	\$ 18,175	15.3%
OFFICE OF HIGHWAY SAFETY	5,823	5,449	6,001	4,890	4,674	\$ (216)	-4.4%
<b>SUBTOTAL</b>	<b>\$ 107,979</b>	<b>\$ 111,545</b>	<b>\$ 128,313</b>	<b>\$ 151,983</b>	<b>\$ 172,136</b>	<b>\$ 20,153</b>	<b>13.3%</b>
<b>PUBLIC TRANSIT</b>	<b>\$ 16,025</b>	<b>\$ 15,488</b>	<b>\$ 16,798</b>	<b>\$ 21,800</b>	<b>\$ 29,139</b>	<b>\$ 7,339</b>	<b>33.7%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 834,474</b>	<b>\$ 843,170</b>	<b>\$ 822,508</b>	<b>\$ 989,163</b>	<b>\$ 976,586</b>	<b>\$ (12,577)</b>	<b>-1.3%</b>

**FY-2021  
HIGHWAY CONSTRUCTION CONTRACT LETTINGS  
(INCLUDES CONTRACTED CONSTRUCTION COSTS ONLY)  
\$ IN MILLIONS**



SUMMARY BY PROGRAM YEAR					
LETTING DATE	STATE SYSTEM			LOCAL SYSTEM	TOTAL
	FY-2021 PROGRAM PROJECTS	PRIOR YEAR PROJECTS	ADVANCED PROJECTS	FY-2021 PROJECTS	
7/16/2020	0.09	0.72			0.81
8/20/2020	103.08			11.16	114.24
9/3 & 24/2020	53.32			1.04	54.36
10/8 & 15 & 29/2020	55.25	5.72		41.60	102.57
11/19/2020	125.39	0.33		3.46	129.18
12/10 & 17/2020	2.39			1.19	3.58
1/14 & 28/2021	55.82				55.82
2/25/2021	61.97			2.48	64.45
3/18/2021	8.27			0.26	8.53
4/8/2021	3.99				3.99
5/6/2021	99.31				99.31
6/17/2021	38.31			0.32	38.63
	607.19	6.77	0.00	61.51	675.47

SUMMARY BY DISTRICT									
LETTING DATE	D-1	D-2	D-3	D-4	D-5	D-6	D-7	D-8	TOTAL
7/16/2020		0.09			0.72				0.81
8/20/2020	21.50	7.75	5.51	1.76	15.44	51.47		10.81	114.24
9/3 & 24/2020	1.04	2.53		16.77	4.81	10.80	15.36	3.05	54.36
10/8 & 15 & 29/2020	12.74	39.65	7.55	22.74	7.37	6.78	5.74		102.57
11/19/2020	7.21	54.66	24.95		32.00	10.36			129.18
12/10 & 17/2020	0.50	1.89						1.19	3.58
1/14 & 28/2021		46.18	1.83	0.75	2.93	4.13			55.82
2/25/2021		25.59	17.90	18.90	2.06				64.45
3/18/2021				3.96				4.57	8.53
4/8/2021	0.61	0.60	0.60	0.44	0.64	0.63		0.47	3.99
5/6/2021		52.51	46.80						99.31
6/17/2021		0.32	22.03				6.28	10.00	38.63
	43.60	231.77	127.17	65.32	65.97	84.17	27.38	30.09	675.47

	State System			Local System
Total Letting(1)	FY 2021 Program (2)	Prior Year Projects (3)	Advanced Projects	FY2021 Program (4)
% Let to Date	76.5%	74.5%	100.0%	100.0%
Actual \$ Let	675.47	607.19	6.77	61.51
Projected \$ Remaining	207.87	207.87	0.00	0.00
<b>Total</b>	<b>\$883.34</b>	<b>\$815.06</b>	<b>\$6.77</b>	<b>\$61.51</b>

- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
  - (2) FY-2021 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
  - (3) Prior Year Projects - Includes projects from previous years' programs.
  - (4) Local System Program - Includes all local system projects.
- Projected dollars are updated estimates as of June 30, 2021.



**PHIGHWAY CONSTRUCTION CONTRACT LETTINGS**  
**FY 2012 – FY 2021**  
(Including Local System)  
(Excludes Preliminary & Construction Engineering, ROW & Maintenance)  
\$'s In Millions

The following table presents a summary of highway construction contract lettings for the 10-year period 2012 through 2021.

<b>STATE SYSTEM</b>							
<b>Fiscal Year</b>	<b>Current Year Program</b>	<b>Previous FY Projects</b>	<b>Future FY Advanced</b>	<b>Total State System</b>	<b>Local System</b>	<b>Total Lettings</b>	<b>Unawarded Projects To Next Fiscal Year</b>
<b>2012</b>	342.76	10.11	26.68	<b>\$ 379.55</b>	42.00	<b>\$ 421.55</b>	\$47.4 Million
<b>2013</b>	303.08	27.57	3.33	<b>\$ 333.98</b>	86.69	<b>\$ 420.67</b>	\$53.8 Million
<b>2014</b>	314.64	52.32	47.59	<b>\$ 414.55</b>	36.78	<b>\$ 451.33</b>	\$38.5 Million
<b>2015</b>	358.66	52.51	37.42	<b>\$ 448.59</b>	54.00	<b>\$ 502.59</b>	\$33.4 Million
<b>2016</b>	384.25	37.67	4.33	<b>\$ 426.25</b>	33.82	<b>\$ 460.07</b>	\$70.4 Million
<b>2017</b>	313.10	84.13	20.84	<b>\$ 418.07</b>	36.78	<b>\$ 454.85</b>	\$3.0 Million
<b>2018</b>	325.15	6.93	14.79	<b>\$ 346.87</b>	59.66	<b>\$ 406.53</b>	\$1.0 Million
<b>2019</b>	427.13	6.06	63.17	<b>\$ 496.36</b>	47.03	<b>\$ 543.39</b>	\$51.1 Million
<b>2020 <sup>A</sup></b>	679.89	38.03	3.52	<b>\$ 721.44</b>	98.67	<b>\$ 820.11</b>	\$109.8 Million
<b>2021</b>	607.19	6.77	0.00	<b>\$ 613.96</b>	61.51	<b>\$ 675.47</b>	\$207.9 Million

A. New record high letting on total state system.

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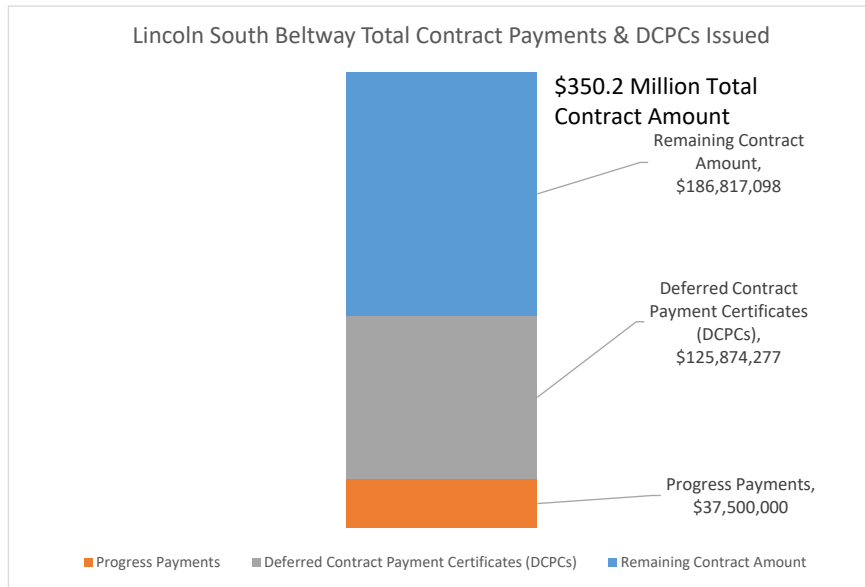


## Lincoln South Beltway Construction Contract Payments and Deferred Payment Certificates Issued

Through June 2021

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

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



### Total Contract Payments & DCPCs Issued (Through June 2021)

Remaining Contract Amount	\$186,817,098
Progress Payments	\$37,500,000
Deferred Contract Payment Certificates (DCPCs)	\$125,874,277

### DCPC Payments Due by State Fiscal Year (for DCPCs Issued Through June 2021)

FY 2023	\$15,000,000
FY 2024	\$29,941,375
FY 2025	\$29,876,813
FY 2026	\$29,884,313
FY 2027	<u>\$21,171,777</u>
<b>Total DCPCs to date</b>	<b>\$125,874,277</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.

## FEDERAL APPORTIONMENT DEFINITIONS

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

**CONGESTION MITIGATION & AIR QUALITY** = This program provides a flexible funding source 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)** = The HSIP is a core 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** = Funding to assist in development of transportation improvement programs, long-range transportation plans and other technical studies in the metropolitan areas.

**NATIONAL HIGHWAY FREIGHT PROGRAM (NHFP)** = The purpose, among other goals, of the National Highway Freight Program (NHFP) is to improve efficient movement of freight on the National Highway Freight Network (NHFN).

**NATIONAL HIGHWAY PERFORMANCE PROGRAM (NHPP)** = The purposes of this program is 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** = The purpose of this program is 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** = Funds used for an annual program established 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 PROGRAM (STP)** = 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.

**APPORTIONED FEDERAL HIGHWAY FUNDS  
(\$ IN MILLIONS)**

Federal Trust Fund	MAP-21		Fixing America's Surface Transportation = FAST											
	Fiscal 2015 Apportionment		Fiscal 2016 Apportionment		Fiscal 2017 Apportionment		Fiscal 2018 Apportionment		Fiscal 2019 Apportionment		Fiscal 2020 Apportionment		Fiscal 2021 Apportionment	
	National Prelim Tables	Nebraska Actual	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska
National Hwy Perf Prog (NHPP)	21,759	157,699	20,895	161,392	22,828	164,017	21,855	167,506	22,134	171,617	22,820	174,622	22,811	173,531
Surface Transportation Block Grant	9,553	80,245	10,812	81,732	10,589	83,247	11,219	85,196	11,432	87,186	11,704	88,896	11,717	88,296
STP - Bridge Off System		3,777		-		3,777		3,777		3,777		3,777		3,777
STP - Flexible - Any Area		33,607		33,470		33,379		33,456		33,508		33,412		33,159
STP - MAPA - Omaha		13,438		13,935		14,468		15,092		15,733		16,338		16,227
STP - LCLC - Lincoln		5,296		5,492		5,702		5,948		6,200		6,439		6,395
STP - 5,001 to 200,000 Population		7,385		7,659		7,952		8,295		8,647		8,979		8,919
STP - 5,000 and Less Population		11,266		11,682		12,130		12,652		13,190		13,697		13,604
Highway Planning		4,107		4,288		4,379		4,482		4,598		4,691		4,661
Research		1,369		1,429		1,494		1,494		1,533		1,563		1,554
Transportation Alternatives (TAP)	668	5,552	835	4,927	751	5,677	766	5,800	766	5,800	767	5,801	768	5,801
Recreational Trails	81	1,217	84	1,205	84	1,217	83	1,215	83	1,217	83	1,217	82	1,217
Highway Safety Improvement Prog	2,241	14,458	2,059	12,655	2,275	14,910	2,272	15,221	2,312	15,566	2,359	15,819	2,359	15,713
Rail-Highway Crossings	220	3,564	350	5,702	230	3,692	235	3,767	240	3,834	245	3,900	245	3,883
Congestion Mitigation & Air Qual CMAQ	2,316	9,820	2,263	10,043	2,360	10,200	2,355	10,411	2,393	10,637	2,446	10,812	2,444	10,744
Metropolitan Planning	320	1,567	329	1,651	336	1,673	343	1,711	350	1,754	358	1,788	358	1,777
National Freight Program			1,117	8,270	1,091	7,860	1,196	8,588	1,341	9,694	1,488	10,730	1,489	10,663
Redistribution - Certain Authorizations	123	0,913		0,874		0,968	51	0,376	61	0,451	45	0,327	55	0,398
Redistribution - TIFIA	632	4,721												
<b>Sub-Total Core Funds</b>	<b>\$ 37,913</b>	<b>\$ 279,756</b>	<b>\$ 38,744</b>	<b>\$ 288,451</b>	<b>\$ 40,544</b>	<b>\$ 293,461</b>	<b>\$ 40,375</b>	<b>\$ 299,791</b>	<b>\$ 41,112</b>	<b>\$ 307,756</b>	<b>\$ 42,315</b>	<b>\$ 313,912</b>	<b>\$ 42,328</b>	<b>\$ 312,023</b>
National Highway Perf Exempt	639	4,853	639	4,524	595	4,489	597	4,512	599	4,546	601	4,543	603	4,524
Others & Ext of Alloc Programs	11	0,150		1,274										
<b>Total</b>	<b>\$ 38,563</b>	<b>\$ 284,759</b>	<b>\$ 39,383</b>	<b>\$ 294,249</b>	<b>\$ 41,139</b>	<b>\$ 297,950</b>	<b>\$ 40,972</b>	<b>\$ 304,303</b>	<b>\$ 41,711</b>	<b>\$ 312,302</b>	<b>\$ 42,916</b>	<b>\$ 318,455</b>	<b>\$ 42,931</b>	<b>\$ 316,547</b>
<b>Obligation Authority</b>														
Core Formula Obligation Limitation	35,870	263,137	37,015	273,728	40,548	271,600	44,234	274,849	36,629	277,028	46,365	284,111	46,365	277,251
August Redistribution	1,907	17,802	2,833	19,000	3,137	31,224	4,184	32,000	3,972	34,443	4,762	45,000		
Total Annual Obligation Authority	<b>\$ 36,265</b>	<b>\$ 280,939</b>	<b>\$ 39,848</b>	<b>\$ 292,728</b>	<b>\$ 43,685</b>	<b>\$ 302,824</b>	<b>\$ 48,418</b>	<b>\$ 306,849</b>	<b>\$ 40,601</b>	<b>\$ 311,471</b>	<b>\$ 51,127</b>	<b>\$ 329,111</b>	<b>\$ 46,365</b>	<b>\$ 277,251</b>

**Footnotes:**

FY21 Apportionment per Public Law 116-159. Available Obligation Limitation per Public Law 116-260 reflects 88.9% of the annual amount through September 30, 2021.

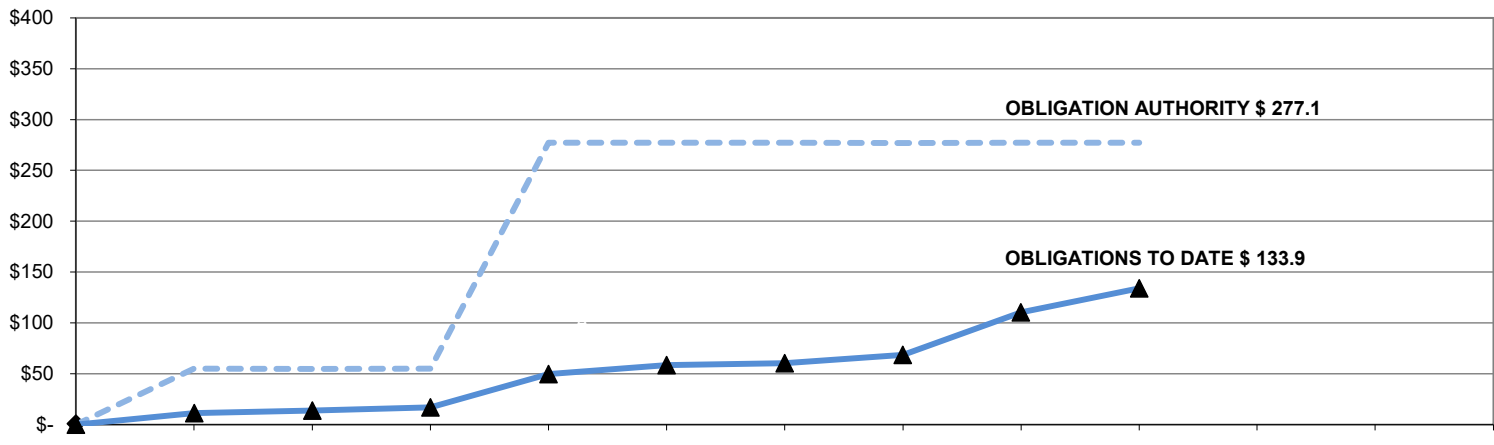
**STATUS OF FEDERAL HIGHWAY APPORTIONMENTS  
FEDERAL FY-2021  
JUNE 30, 2021**

APPORTIONMENT TYPE	APPORT	FAST Act	TRANSFERS			CURRENT	ADVANCED	
	BALANCE	FY-2021	ADJ & SPECIAL	TOTAL	OBLIGATIONS <sup>(A)</sup>	APPORT	CONSTRUCTION	UNPAID
	9/30/2020	APPORT <sup>(B)</sup>	APPORT			BALANCE	COMMITTED	OBLIGATIONS
National Hwy Perf Prog (NHPP)	14,382,721	173,530,743	-	187,913,464	71,258,748	116,654,716	157,894,303	112,948,159
Interstate Maintenance	-	-	-	-	-	-	-	-
National Highway Sys	-	-	-	-	-	-	-	-
Highway Bridge Program	-	-	-	-	-	-	-	60,426
STP - Bridge Off System	37,391	3,777,257	-	3,814,648	3,505,512	309,136	-	4,367,190
STP - Flexible - Any Area	1,350,799	33,159,291	-	34,510,090	27,390,468	7,119,622	65,430,059	76,898,579
STP - MAPA - Omaha	1,014,529	16,226,849	(146,310)	17,095,068	3,110,001	13,985,067	23,322,866	46,718,232
STP - LCLC - Lincoln	14,254,565	6,395,182	-	20,649,747	4,026,781	16,622,966	73,093	5,121,729
STP - 5,001 to 200,000 Pop	34,748,093	8,918,511	-	43,666,604	981,500	42,685,104	8,000	2,248,105
STP - 5,000 & Less Population	392,878	13,604,127	-	13,997,005	11,191,149	2,805,855	-	14,785,214
Congestion Mitigation & Air Qual	237,929	10,744,227	-	10,982,156	1,091,698	9,890,458	-	3,629,530
Highway Safety Improvemt Prog	20,980,044	15,713,289	-	36,693,333	3,529,242	33,164,091	2,590,919	8,885,876
Rail-Hwy - Hazard Elimination	1,435,380	1,941,324	-	3,376,704	2,823,511	553,194	2,355,797	2,584,612
Rail-Hwy - Protection Devices	8,233,472	1,941,325	-	10,174,797	835,077	9,339,720	-	3,293,093
Highway Planning	1,539,880	4,661,443	(13)	6,201,309	2,420,621	3,780,688	2,089	8,801,218
Research	293,360	1,553,815	60,698	1,907,873	602,907	1,304,965	141,795	4,618,048
Metropolitan Planning	293,435	1,776,501	-	2,069,936	1,606,395	463,541	-	3,240,094
National Hwy Freight Program	-	10,663,255	-	10,663,255	-	10,663,255	-	3,957,037
TAP - Flex	127,447	2,900,268	-	3,027,715	33,877	2,993,838	-	1,472,567
TAP - >200,000 Population	942,591	1,453,327	-	2,395,918	43,439	2,352,479	-	1,790,983
TAP - 5,001 to 200,000 Pop	16,097	572,960	-	589,057	(55,357)	644,414	-	551,199
TAP - 5,000 and Less Population	935,555	873,981	-	1,809,536	75,514	1,734,022	-	1,354,823
Recreational Trails	1,444,778	1,205,213	-	2,649,991	(16,950)	2,666,941	-	3,811,455
Enhancement	218,634	-	-	218,634	(15,876)	234,510	-	177,019
Safe Routes to School Prog	163,140	-	-	163,140	(37,353)	200,493	-	80,313
Redistribution - Certain Auth.	1,498,117	2,127,259	-	3,625,376	(401,489)	4,026,865	-	2,616,187
Redistribution - TIFIA	-	-	-	-	-	-	-	-
Repurposed/Special Earmark	-	-	-	-	(144,236)	144,236	-	1,751,616
Other	-	-	(12,174)	(12,174)	-	(12,174)	-	1,093,443
<b>Total Formula Funds</b>	<b>\$ 104,540,835</b>	<b>\$ 313,740,147</b>	<b>\$ (97,799)</b>	<b>\$ 418,183,182</b>	<b>\$ 133,855,181</b>	<b>\$ 284,328,002</b>	<b>\$ 251,818,921</b>	<b>\$ 316,856,748</b>
Allocated/Discretionary Funds	14,859	107,385	2,855,476	2,977,720	107,385	2,870,335	-	16,495,787
<b>Total Subject to Annual Obligation Limits</b>	<b>\$ 104,555,694</b>	<b>\$ 313,847,532</b>	<b>\$ 2,757,677</b>	<b>\$ 421,160,903</b>	<b>\$ 133,962,566</b>	<b>\$ 287,198,337</b>	<b>\$ 251,818,921</b>	<b>\$ 333,352,535</b>
Special Limit/Allocated Exempt Equity Bonus	133,849,934	4,523,586	103,008,663	241,382,183	88,339,627	153,042,556	-	78,910,146
	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ 238,405,628</b>	<b>\$ 318,371,118</b>	<b>\$ 105,766,340</b>	<b>\$ 662,543,085</b>	<b>\$ 222,302,192</b>	<b>\$ 440,240,893</b>	<b>\$ 251,818,921</b>	<b>\$ 412,262,681</b>

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

(B) FY21 Apportionment per Public Law 116-159.

**STATUS OF FEDERAL HIGHWAY OBLIGATION AUTHORITY  
FEDERAL FY-2021  
(\$ 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>54.9</b>	<b>54.8</b>	<b>54.9</b>	<b>277.2</b>	<b>277.4</b>	<b>277.2</b>	<b>276.8</b>	<b>277.1</b>	<b>277.1</b>			
<b>OA Used</b>	<b>0.0</b>	<b>11.3</b>	<b>13.7</b>	<b>16.9</b>	<b>49.6</b>	<b>58.4</b>	<b>60.4</b>	<b>68.6</b>	<b>110.5</b>	<b>133.9</b>			

	<u>FEDERAL FY-2020</u> <u>OBLIGATION AUTHORITY</u>		<u>FEDERAL FY-2021</u> <u>OBLIGATION AUTHORITY</u>		
<u>FORMULA AND ALLOCATED FUNDS SUBJECT TO ANNUAL OBLIGATION LIMITATION</u>	As of September 30, 2020		As of June 30, 2021		
Formula Obligation Limitation	\$	284.1	\$	277.2	
August Redistribution		45.0		-	
Redistribution - TIFIA		-		-	Period Expired
Transfers	\$	0.7	\$	(0.1)	75.0%
<b>Subtotal</b>	<b>\$</b>	<b>329.8</b>	<b>\$</b>	<b>277.1</b>	
Other Allocation Obligation Limitation		18.5		-	
<b>Annual Obligation Limitation</b>	<b>\$</b>	<b>348.3</b>	<b>\$</b>	<b>277.1</b>	
Formula Obligations to Date		0.0		(133.8)	Obligated
Allocated Obligations to Date		-		(0.1)	48.3%
<b>Subtotal</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>(133.9)</b>	
<b>Obligation Authority Balance</b>	<b>\$</b>	<b>348.30</b>	<b>\$</b>	<b>143.2</b>	
<b><u>SPECIAL LIMITATION</u></b>					
National Highway Perf Exempt		4.5		4.5	
Congestion MGMT Tech Deploy		0.0		2.7	
Highway Infrastructure COVID		0.0		71.7	
Highway Infrastructure (NON-COVID)		0.0		22.9	
Competitive Highway Bridge Program		0.0		8.5	
Training and Education Fast		0.2		-	
National Infrastructure Invest TIGER IX		25.0		-	
National Infrastructure Invest Build 2019		17.0		-	
National Infrastructure Invest Build 2018		20.0		-	
Previous Years Funding		152.0		136.9	
<b>Total Special Obligation Limitation</b>	<b>\$</b>	<b>218.6</b>	<b>\$</b>	<b>247.2</b>	
Obligations to Date		0.0		(88.3)	
<b>Obligation Authority Balance</b>	<b>\$</b>	<b>218.6</b>	<b>\$</b>	<b>158.9</b>	

FY21 Available Obligation limitation per Public Law 116-260 reflects 88.9% of the annual amount through September 30, 2021.

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY SYSTEM**

**CURRENT MONTH - JUNE 2021**

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
<b>STATE</b>	PRELIMINARY ENGINEERING	1,678,127.74	0.00	0.00	19,316.70	602.86	1,698,047.30
	RIGHT OF WAY	120,517.03	0.00	0.00	9,615.63	0.00	130,132.66
	CONSTRUCTION	17,959,114.61	33,038,890.69	98,789.73	685,475.87	18,191.44	51,800,462.34
	CONSTRUCTION ENGINEERING	1,392,650.32	1,167,768.09	165.63	15,575.56	4,918.10	2,581,077.70
	PLANNING & RESEARCH	1,188.32	4,753.32	0.00	0.00	0.00	5,941.64
	<b>TOTAL</b>	<b>\$ 21,151,598.02</b>	<b>\$ 34,211,412.10</b>	<b>\$ 98,955.36</b>	<b>\$ 729,983.76</b>	<b>\$ 23,712.40</b>	<b>\$ 56,215,661.64</b>
<b>LOCAL</b>	PRELIMINARY ENGINEERING	26,791.52	283,102.26	21,626.80	33,954.74	206.30	365,681.62
	RIGHT OF WAY	612.01	42,982.62	483.06	3,803.65	612.01	48,493.35
	CONSTRUCTION	1,188,779.52	3,125,147.82	272,280.67	484,451.14	(3,414.78)	5,067,244.37
	CONSTRUCTION ENGINEERING	47,970.74	454,531.33	36,345.02	93,984.60	269.96	633,101.65
	PLANNING & RESEARCH	5.28	18,758.11	0.00	4,684.23	0.00	23,447.62
	<b>TOTAL</b>	<b>\$ 1,264,159.07</b>	<b>\$ 3,924,522.14</b>	<b>\$ 330,735.55</b>	<b>\$ 620,878.36</b>	<b>\$ (2,326.51)</b>	<b>\$ 6,137,968.61</b>
<b>NON-HWY</b>	PRELIMINARY ENGINEERING	1,753,467.57	6,001.09	64.76	1,356.13	831.27	1,761,720.82
	RIGHT OF WAY	120,364.19	4,000.76	0.00	1,000.17	0.00	125,365.12
	CONSTRUCTION	2,744.88	644,903.33	0.00	(207,109.95)	0.00	440,538.26
	CONSTRUCTION ENGINEERING	864,154.14	44,175.04	0.00	11,122.08	(34.34)	919,416.92
	TRAFFIC SAFETY & TRANS	375,638.06	353,257.56	0.00	0.00	0.00	728,895.62
	PLANNING & RESEARCH	315,208.38	935,534.79	0.00	120,818.45	119,835.18	1,491,396.80
	PUBLIC TRANSPORTATION ASSIST	123,928.35	3,073,446.32	36,254.87	7,734.90	138,556.19	3,379,920.63
	<b>TOTAL</b>	<b>\$ 3,555,505.57</b>	<b>\$ 5,061,318.89</b>	<b>\$ 36,319.63</b>	<b>\$ (65,078.22)</b>	<b>\$ 259,188.30</b>	<b>\$ 8,847,254.17</b>
<b>TOTAL - CURRENT MONTH</b>		<b>\$ 25,971,262.66</b>	<b>\$ 43,197,253.13</b>	<b>\$ 466,010.54</b>	<b>\$ 1,285,783.90</b>	<b>\$ 280,574.19</b>	<b>\$ 71,200,884.42</b>

**FISCAL YEAR TO DATE - JUNE 2021**

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
<b>STATE</b>	PRELIMINARY ENGINEERING	24,230,275.09	76,826.61	97,785.90	68,606.06	60,690.44	24,534,184.10
	RIGHT OF WAY	10,052,369.01	284,143.92	84,358.94	221,240.31	0.00	10,642,112.18
	CONSTRUCTION	125,805,043.39	326,181,359.17	716,474.14	15,469,308.04	1,466,028.07	469,638,212.81
	CONSTRUCTION ENGINEERING	8,204,664.82	13,466,051.85	10,909.82	281,130.75	150,604.09	22,113,361.33
	PLANNING & RESEARCH	106,154.09	219,884.14	0.00	0.00	104,747.04	430,785.27
	<b>TOTAL</b>	<b>\$ 168,398,506.40</b>	<b>\$ 340,228,265.69</b>	<b>\$ 909,528.80</b>	<b>\$ 16,040,285.16</b>	<b>\$ 1,782,069.64</b>	<b>\$ 527,358,655.69</b>
<b>LOCAL</b>	PRELIMINARY ENGINEERING	586,700.32	4,100,322.97	267,203.12	946,775.40	51,032.58	5,952,034.39
	RIGHT OF WAY	6,304.20	3,783,289.57	24,941.76	597,024.34	279,046.56	4,690,606.43
	CONSTRUCTION	11,542,671.14	51,398,773.38	4,377,116.81	15,906,994.23	261,286.40	83,486,841.96
	CONSTRUCTION ENGINEERING	790,994.66	4,770,962.53	321,668.12	1,466,705.79	(52,150.34)	7,298,180.76
	PLANNING & RESEARCH	11,398.21	636,251.15	(5,104.77)	137,727.38	21.47	780,293.44
	<b>TOTAL</b>	<b>\$ 12,938,068.53</b>	<b>\$ 64,689,599.60</b>	<b>\$ 4,985,825.04</b>	<b>\$ 19,055,227.14</b>	<b>\$ 539,236.67</b>	<b>\$ 102,207,956.98</b>
<b>NON-HWY</b>	PRELIMINARY ENGINEERING	16,274,280.28	942,536.89	64.76	126,234.89	124,932.50	17,468,049.32
	RIGHT OF WAY	1,125,270.14	85,355.60	0.00	21,338.78	0.00	1,231,964.52
	CONSTRUCTION	28,539,242.98	5,985,461.32	0.00	2,752,641.26	0.00	37,277,345.56
	CONSTRUCTION ENGINEERING	7,028,490.45	721,804.90	0.00	176,041.27	(34.34)	7,926,302.28
	TRAFFIC SAFETY & TRANS	800,813.93	6,244,264.14	0.00	0.00	3,842.20	7,048,920.27
	PLANNING & RESEARCH	3,436,630.51	10,960,993.09	196.30	306,607.11	526,619.84	15,231,046.85
	PUBLIC TRANSPORTATION ASSIST	8,619,894.08	20,320,515.42	234,610.68	57,867.23	480,571.78	29,713,459.19
	<b>TOTAL</b>	<b>\$ 65,824,622.37</b>	<b>\$ 45,260,931.36</b>	<b>\$ 234,871.74</b>	<b>\$ 3,440,730.54</b>	<b>\$ 1,135,931.98</b>	<b>\$ 115,897,087.99</b>
<b>TOTAL - FISCAL YEAR TO DATE</b>		<b>\$ 247,161,197.30</b>	<b>\$ 450,178,796.65</b>	<b>\$ 6,130,225.58</b>	<b>\$ 38,536,242.84</b>	<b>\$ 3,457,238.29</b>	<b>\$ 745,463,700.66</b>



**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT  
JUNE 2021**

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	2,043,068,324.44	1,083,574,487.35	959,493,837.09	21,151,598.02	168,398,506.40	41,112,415.45
	FEDERAL	1,580,268,726.21	1,290,622,602.91	289,646,123.30	34,211,412.10	340,228,265.69	133,232,928.84
	COUNTY	2,636,993.74	2,466,525.40	170,468.34	98,955.36	909,528.80	136,760.04
	CITY	86,821,527.37	38,415,943.05	48,405,584.32	729,983.76	16,040,285.16	7,091,546.18
	OTHER	22,380,128.98	21,025,848.20	1,354,280.78	23,712.40	1,782,069.64	177,456.17
<b>STATE HIGHWAY SYSTEM TOTALS</b>		<b>\$ 3,735,175,700.74</b>	<b>\$ 2,436,105,406.91</b>	<b>\$ 1,299,070,293.83</b>	<b>\$ 56,215,661.64</b>	<b>\$ 527,358,655.69</b>	<b>\$ 181,751,106.68</b>
LOCAL HIGHWAY SYSTEM							
	STATE	65,997,595.35	45,487,240.63	20,510,354.72	1,264,159.07	12,938,068.53	1,980,467.87
	FEDERAL	371,922,346.26	266,939,120.79	104,983,225.47	3,924,522.14	64,689,599.60	27,978,348.06
	COUNTY	17,480,371.44	11,694,611.06	5,785,760.38	330,735.55	4,985,825.04	2,458,627.04
	CITY	127,239,417.10	78,798,026.43	48,441,390.67	620,878.36	19,055,227.14	4,843,621.23
	OTHER	11,483,137.16	8,439,505.52	3,043,631.64	(2,326.51)	539,236.67	34,069.05
<b>LOCAL HIGHWAY SYSTEM TOTALS</b>		<b>\$ 594,122,867.31</b>	<b>\$ 411,358,504.43</b>	<b>\$ 182,764,362.88</b>	<b>\$ 6,137,968.61</b>	<b>\$ 102,207,956.98</b>	<b>\$ 37,295,133.25</b>
NON-HIGHWAY							
	STATE	436,278,620.72	374,602,097.76	61,676,522.96	3,555,505.57	65,824,622.37	48,382,034.53
	FEDERAL	274,641,891.64	141,259,091.04	133,382,800.60	5,061,318.89	45,260,931.36	22,522,123.34
	COUNTY	1,373,597.82	530,034.54	843,563.28	36,319.63	234,871.74	131,532.70
	CITY	8,885,547.48	7,026,183.45	1,859,364.03	(65,078.22)	3,440,730.54	2,057,561.55
	OTHER	15,241,315.00	12,813,815.28	2,427,499.72	259,188.30	1,135,931.98	740,200.95
<b>NON-HIGHWAY TOTALS</b>		<b>\$ 736,420,972.66</b>	<b>\$ 536,231,222.07</b>	<b>\$ 200,189,750.59</b>	<b>\$ 8,847,254.17</b>	<b>\$ 115,897,087.99</b>	<b>\$ 73,833,453.07</b>
<b>GRAND TOTALS</b>		<b>\$ 5,065,719,540.71</b>	<b>\$ 3,383,695,133.41</b>	<b>\$ 1,682,024,407.30</b>	<b>\$ 71,200,884.42</b>	<b>\$ 745,463,700.66</b>	<b>\$ 292,879,693.00</b>

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY WORK PHASE  
JUNE 2021**

<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>
OTHER	0.01	0.00	0.01	0.00	0.00	0.00
PRELIMINARY ENGINEERING	602,978,301.07	409,179,858.42	193,798,442.65	3,825,449.74	47,954,267.81	21,949,515.69
RIGHT OF WAY	193,864,821.08	132,373,018.01	61,491,803.07	303,991.13	16,564,683.13	7,126,926.47
UTILITIES	53,949,428.80	29,761,041.28	24,188,387.52	3,565,706.44	9,705,864.59	7,014,488.51
CONSTRUCTION	3,667,322,007.21	2,464,540,222.29	1,202,781,784.92	53,742,538.53	580,696,535.74	210,911,629.44
CONSTRUCTION ENGINEERING	254,435,325.59	160,792,024.00	93,643,301.59	4,133,596.27	37,337,844.37	16,484,815.03
TRAFFIC SAFETY	37,695,148.03	22,060,251.78	15,634,896.25	728,895.62	7,048,920.27	3,705,554.39
PLANNING & RESEARCH	117,840,025.38	79,771,091.16	38,068,934.22	1,520,786.06	16,442,125.56	8,624,560.16
PUBLIC TRANSPORTATION	137,634,483.54	85,217,626.47	52,416,857.07	3,379,920.63	29,713,459.19	17,062,203.31
<b>GRAND TOTALS</b>	<b>\$ 5,065,719,540.71</b>	<b>\$ 3,383,695,133.41</b>	<b>\$ 1,682,024,407.30</b>	<b>\$ 71,200,884.42</b>	<b>\$ 745,463,700.66</b>	<b>\$ 292,879,693.00</b>

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY FINANCING PARTICIPANT  
JUNE 2021**

<b>WHO</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	1,323,848,831.10	998,957,290.42	324,891,540.68	14,250,361.16	177,020,308.16	81,005,368.57
ROADS OPERATION FUND AC*	191,816,704.09	17,233,586.86	174,583,117.23	2,943,894.63	16,211,631.97	12,504,881.62
GRADE CROSSING FUND	3,020,129.34	1,949,209.20	1,070,920.14	28,596.25	560,947.92	423,649.95
GRADE SEPARATION-TMT	28,204,106.28	25,267,132.50	2,936,973.78	5,079.09	1,313,307.36	94,617.34
RECREATION ROAD FUND	14,106,933.86	11,876,609.17	2,230,324.69	1,050,481.83	5,167,146.51	2,259,776.92
ST HWY CAPITAL IMPR	826,586,939.92	330,106,982.88	496,479,957.04	1,931,071.20	(3,245,255.79)	(21,047,271.68)
STATE AID BRIDGE	4,522,566.23	4,081,639.72	440,926.51	7,468.30	1,373,255.32	83,485.39
TRANS INFRA BANK	153,238,329.69	114,191,374.99	39,046,954.70	5,754,310.20	48,759,855.85	16,150,409.74
<b>TOTAL STATE FUNDS</b>	<b>\$ 2,545,344,540.51</b>	<b>\$ 1,503,663,825.74</b>	<b>\$ 1,041,680,714.77</b>	<b>\$ 25,971,262.66</b>	<b>\$ 247,161,197.30</b>	<b>\$ 91,474,917.85</b>
FEDERAL FUNDS	2,226,832,964.11	1,698,820,814.74	528,012,149.37	43,197,253.13	450,178,796.65	183,733,400.24
COUNTY FUNDS	21,490,963.00	14,691,171.00	6,799,792.00	466,010.54	6,130,225.58	2,726,919.78
CITY FUNDS	222,946,491.95	124,240,152.93	98,706,339.02	1,285,783.90	38,536,242.84	13,992,728.96
OTHER FUNDS	49,104,581.14	42,279,169.00	6,825,412.14	280,574.19	3,457,238.29	951,726.17
<b>GRAND TOTALS</b>	<b>\$ 5,065,719,540.71</b>	<b>\$ 3,383,695,133.41</b>	<b>\$ 1,682,024,407.30</b>	<b>\$ 71,200,884.42</b>	<b>\$ 745,463,700.66</b>	<b>\$ 292,879,693.00</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.

**Build Nebraska Act  
Financial Status  
June 30, 2021**

The Build Nebraska Act (BNA) was passed into law in May 2011 (LB 84, codified as law 39-2703) with an effective period of twenty years, from July 1, 2013 through June 30, 2033. The Department was given the authority to adopt and promulgate rules and regulations to carry out this act.

REVENUE: This act designated 1/4 of 1 percent of state General Fund sales tax revenue to be used for state and local surface transportation projects. This revenue is distributed 85% into the State Highway Capital Improvement Fund and 15% into the Highway Allocation Fund for the cities and counties.

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.

<b>State Highway Capital Improvement Fund</b>					
	<b>Current Month</b>	<b>Fiscal Year To Date</b>	<b>Life To Date</b>	<b>Active Projects Unexpended Balance</b>	<b>Planned Future Expenditures</b>
<b>Revenue</b>	\$ 7,173,306.26	\$ 80,972,984.15	\$ 529,639,711.32		
<b>Expenditures</b>					
Expressway and High Priority Corridors	1,929,121.95	(3,437,617.48)	219,025,887.93	473,097,571.27	265,280,526.36
Other Highways	1,949.25	192,361.69	111,081,094.95	23,382,385.77	202,010,343.30
BNA Projects Completed/Closed			111,468,089.96		
<b>Total</b>	<b>\$ 1,931,071.20</b>	<b>\$ (3,245,255.79)</b>	<b>\$ 441,575,072.84</b>	<b>\$ 496,479,957.04</b>	<b>\$ 467,290,869.66</b>
<b>Funds Available</b>			<b>\$ 88,064,638.48</b>		

Note: Expenditures reflect crediting of \$38.5 million of Federal Emergency Relief in March 2021 related to March 2019 flood repair expenses.

## Transportation Innovation Act Financial Status June 30, 2021

The **Transportation Innovation Act** was passed into law in April 2016 (LB 960, codified as law 39-2801 through 39-2824) with an effective period from July 1, 2016 through June 30, 2033. The Department was given the authority to adopt and promulgate rules and regulations to carry out this act.

This act also created the **Transportation Infrastructure Bank Fund(TIB)** to be used for purposes of this act. Any unobligated funds in the TIB on June 30, 2033 are to be transferred to the state Cash Reserve Fund.

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

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

**1 Accelerated State Highway Capital Improvement Program**

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

**2 County Bridge Match Program**

The purpose of this program is to promote innovative solutions and provide additional funding to accelerate the repair and replacement of deficient bridges on the county road system. The funding is limited to \$40 million and this program terminates on June 30, 2023.

**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	Planned Projects
	Current Month	Fiscal Year To Date	Life To Date		
<b>Revenue</b>	\$ 2,431,077.65	\$ 27,421,345.13	\$ 156,736,761.54		
<b>Expenditures</b>					
Accelerated State Highway Capital Improvement Program	5,555,682.31	45,104,813.11	103,532,668.34	25,608,740.23	170,655,215.39
County Bridge Match Program	198,451.25	2,699,538.51	8,643,365.29	12,046,130.46	8,223,985.00
Economic Opportunity Program	176.64	955,504.23	2,015,341.36	1,392,084.01	16,103,000.00
TIB Projects Completed/Closed					
Total Expenditures	\$ 5,754,310.20	\$ 48,759,855.85	\$ 114,191,374.99	\$ 39,046,954.70	\$ 194,982,200.39
<b>Funds Available</b>			\$ 42,545,386.55		

**STATUS OF LOCAL PROGRAMS WITH OBLIGATION LIMITS  
FEDERAL FY-2021 OCT-SEPT**

	(\$MILLIONS)						
	<b>Obligation Limitation Percentage</b>			<b>88.90%</b>			
	FAST Act <sup>(1)</sup> FY-2021 <u>APPORT</u>	FY-2021 OBLIGATION <u>AUTHORITY</u>	PRIOR <sup>(2)</sup> YEAR <u>BALANCE</u>	CHANGES <sup>(3)</sup> TO <u>ORIGINAL</u>	REVISED FY-2021 <u>OBL LIMIT</u>	OBLIGATED THRU <u>06/30/21</u>	<u>BALANCE</u>
AMNESTY BRIDGE	-	-	-	-	0.000	-	-
BRIDGE STP OFF SYSTEM (BRO)	3.777	3.358	-	-	3.358	3.262	0.096
AMNESTY URBAN 5K - 200K	-	-	1.200	-	1.200	-	1.200
MAPA - OMAHA	16.227	\$ 14.426	-	<sup>(4)</sup> (0.146)	14.280	3.110	11.170
LCLC - LINCOLN	6.395	\$ 5.685	11.177	-	16.862	4.027	12.835
<b>SubTotal Local</b>	<b>\$ 26.399</b>	<b>\$ 23.469</b>	<b>\$ 12.377</b>	<b>\$ (0.146)</b>	<b>\$ 35.700</b>	<b>\$ 10.399</b>	<b>\$ 25.301</b>
METRO PLANNING	1.777	1.580	-	-	1.580	1.606	(0.026)
Omaha	66.836% 1.121	0.996	-	-	0.996	0.959	0.037
Lincoln	26.341% 0.466	0.414	-	-	0.414	0.542	(0.128)
South Sioux City	1.688% 0.067	0.060	-	-	0.060	0.029	0.031
Grand Island	5.135% 0.123	0.109	-	-	0.109	0.076	0.033
TAP - Flex	2.900	2.578	-	-	2.578	-	2.578
TAP - 5K and Under	0.874	0.777	-	-	0.777	0.063	0.714
TAP - 5K-200K	0.573	0.509	-	-	0.509	(0.038)	0.547
TAP - MAPA - OMAHA	1.042	0.926	-	-	0.926	(0.015)	0.941
TAP - LCLC - LINCOLN	0.411	0.365	-	-	0.365	0.034	0.331
REC TRAILS	1.205	1.071	-	-	1.071	(0.017)	1.088
<b>TOTAL</b>	<b>\$ 35.181</b>	<b>\$ 31.275</b>	<b>\$ 12.377</b>	<b>\$ (0.146)</b>	<b>\$ 43.506</b>	<b>\$ 12.032</b>	<b>\$ 31.474</b>

(1) FY21 Apportionment per Public Law 116-159 through September 30, 2021.

(2) Includes balance of prior year funds.

(3) Includes transfers, fund relinquishments, rescission, and adjustments.

(4) Does not include unspent balance of approximately \$1Million from previous years.

**FEDERAL FUND PURCHASE PROGRAM  
FINANCIAL STATUS**

Beginning in FY13 the Department of Transportation purchased the cities and counties' share of Federal Surface Transportation Program 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-17	Federal FY-18	Federal FY-19	Federal FY-20	Federal FY-21
	Payment was made March 2018	Payment was made March 2019	Payment was made March 2020	Payment was made March 2021	Payment will be made March 2022
<b>Bridge</b>					
Annual Obligation Authority	273,085,952.00	274,849,099.00	277,028,447.00	284,111,089.00	277,251,202.00
10% for Bridges	27,308,595.20	27,484,909.90	27,702,844.70	28,411,108.90	27,725,120.20
60% Local Share	16,385,157.12	16,490,945.94	16,621,706.82	17,046,665.34	16,635,072.12
Less STP Bridge Off System	(3,777,257.00)	(3,777,257.00)	(3,777,257.00)	(3,777,257.00)	(3,777,257.00)
Less Fracture Critical Bridge Inspection	(900,000.00)	(900,000.00)	(1,000,000.00)	(300,000.00)	-
Less Under Water Inspection	-	(500,000.00)	-	-	-
Less Quality Assurance	(400,000.00)	(400,000.00)	(300,000.00)	(300,000.00)	(300,000.00)
Less City of Omaha Major Bridge	(2,500,000.00)	-	-	-	-
Load Rating of Fracture Critical Bridges	(400,000.00)	-	-	-	-
Funds Available To Be Purchased	8,407,900.12	10,913,688.94	11,544,449.82	12,669,408.34	12,557,815.12
<b>Bridge Buy Out Total</b>	90% \$ <b>7,567,110.00</b>	90% \$ <b>9,822,320.00</b>	90% \$ <b>10,390,005.00</b>	90% \$ <b>11,402,468.00</b>	90.0% \$ <b>11,302,034.00</b>
Less Major On System Bridges Reserve	-	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)
<b>Bridge Buy Out Payment</b>	\$ <b>7,567,110.00</b>	\$ <b>7,822,320.00</b>	\$ <b>8,390,005.00</b>	\$ <b>9,402,468.00</b>	\$ <b>9,302,034.00</b>
<b>Counties</b>					
Annual Apportionment	12,129,914.00	12,652,394.00	13,189,762.00	13,697,023.00	13,604,127.00
Funds Available To Be Purchased	92.8% 11,256,560.19	91.7% 11,602,245.30	90.1% 11,883,975.56	90.6% 12,409,502.84	88.9% 12,094,068.90
<b>County Buy Out Payment</b>	90% \$ <b>10,130,904.00</b>	90% \$ <b>10,442,021.00</b>	90% \$ <b>10,695,578.00</b>	90% \$ <b>11,168,553.00</b>	90% \$ <b>10,884,662.00</b>
<b>First Class Cities</b>					
Annual Apportionment	7,952,055.00	8,294,580.00	8,646,863.00	8,979,411.00	8,918,511.00
Funds Available To Be Purchased	92.8% 7,379,507.04	91.7% 7,606,129.86	90.1% 7,790,823.56	90.6% 8,135,346.37	88.9% 7,928,556.28
<b>First Class City Buy Out Payment</b>	90% \$ <b>6,641,556.00</b>	90% \$ <b>6,845,517.00</b>	90% \$ <b>7,011,741.00</b>	90% \$ <b>7,321,812.00</b>	90% \$ <b>7,135,701.00</b>
<b>Total Funds Distributed To Locals</b>	\$ <b>24,339,570.00</b>	\$ <b>25,109,858.00</b>	\$ <b>26,097,324.00</b>	\$ <b>27,892,833.00</b>	\$ <b>27,322,397.00</b>

## Soft Match Balance By County

As of June 30, 2021

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	976,221.77
3002	ANTELOPE COUNTY	292,670.86
3005	BLAINE COUNTY	246,228.67
3006	BOONE COUNTY	240,742.45
3010	BUFFALO COUNTY	357,975.59
3012	BUTLER COUNTY	31,531.06
3013	CASS COUNTY	944,944.36
3014	CEDAR COUNTY	385,774.67
3018	CLAY COUNTY	264,865.62
3019	COLFAX COUNTY	1,181,409.44
3020	CUMING COUNTY	531,058.52
3022	DAKOTA COUNTY	122,266.35
3024	DAWSON COUNTY	52,663.61
3026	DIXON COUNTY	242,862.47
3027	DODGE COUNTY	215.26
3028	DOUGLAS COUNTY	426,645.21
3030	FILLMORE COUNTY	806,662.47
3032	FRONTIER COUNTY	159,902.98
3033	FURNAS COUNTY	51,521.22
3034	GAGE COUNTY	261,482.09
3036	GARFIELD COUNTY	39,048.13
3037	GOSPER COUNTY	54,238.31
3039	GREELEY COUNTY	10,779.53
3040	HALL COUNTY	677,667.44
3045	HOLT COUNTY	211,334.69
3047	HOWARD COUNTY	9,628.91
3048	JEFFERSON COUNTY	366,131.71
3049	JOHNSON COUNTY	130,989.94

County Apportionment	County Name	Balance
3050	KEARNEY COUNTY	43,405.72
3052	KEYA PAHA COUNTY	232,446.58
3054	KNOX COUNTY	115,780.12
3056	LINCOLN COUNTY	446,670.51
3059	MADISON COUNTY	96,474.74
3061	MERRICK COUNTY	63,961.58
3063	NANCE COUNTY	68,458.89
3064	NEMAHA COUNTY	236,843.67
3065	NUCKOLLS COUNTY	409,894.19
3066	OTOE COUNTY	741,003.25
3067	PAWNEE COUNTY	224,266.75
3069	PHELPS COUNTY	148,419.38
3070	PIERCE COUNTY	542,519.07
3071	PLATTE COUNTY	29,487.71
3074	RICHARDSON COUNTY	31,602.69
3076	SALINE COUNTY	1,997,843.84
3078	SAUNDERS COUNTY	111,067.12
3079	SCOTTS BLUFF COUNTY	8,548.15
3080	SEWARD COUNTY	1,404,030.63
3084	STANTON COUNTY	1,177,628.30
3085	THAYER COUNTY	217,624.91
3087	THURSTON COUNTY	354,203.79
3089	WASHINGTON COUNTY	1,484,996.48
3090	WAYNE COUNTY	387,125.89
3091	WEBSTER COUNTY	301,985.84
3092	WHEELER COUNTY	55,150.94
3093	YORK COUNTY	489,494.14