

NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION



NEBRASKA STATE HIGHWAY COMMISSION

Quarterly Financial Report as of December 31, 2022

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.

October
2022

Nebraska Department of Transportation Financial Report



Lincoln South Beltway

NEBRASKA
Good Life. Great Journey.
DEPARTMENT OF TRANSPORTATION

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October 2022 Highlights

- ⇨ The state revenue projections in this report were developed in June 2022 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 expenditures in October exceeded revenue by \$30.8 million. Fiscal year to date expenditures surpassed revenue by \$80.0 million (page 4).
- ⇨ Projected \$1.1 billion in total receipts (Roads Division) for the fiscal year with a state fuel tax at 24.8 cents, effective July 1, 2022. The month of October's major revenue categories: Motor Fuel Tax revenue was under the projected amount by -\$14.0 thousand or -0.1%, motor vehicle registration revenue was over the projected amount by \$160.0 thousand or 6.4% and motor vehicle sales tax was over the projected amount by \$391.0 thousand or 2.6%. Highway Cash Fund receipts for FY23 to date were under than projections by -\$983.0 thousand or -0.7% (page 13, 14).
- ⇨ Established an operating budget for Roads Division of \$1.2 billion for FY23 which represents our best estimate of cash requirements for the fiscal year (pages 15, 16 and 19).

October expenditures totaled \$132.8 million. Fiscal year to date expenditures totaled \$548.7 million, 46.4% of the yearly budget. For payroll purposes only, this includes the payroll reporting period of September 12, 2022 thru October 9, 2022. The payroll additive rate is established at 75% and the administrative rate is 2.26%.
- ⇨ Highway construction contract lettings fiscal year to date totaled \$323.6 million, \$277.2 million on the state highway system (page 20).
- ⇨ The October report includes a page describing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract (page 21).
- ⇨ Nebraska has received net formula apportionments totaling \$390.6 million for FY23 with adjustments to date and obligation limitation of \$71.0 million through December 16, 2022. As of October 31, 2022, NDOT had an obligation authority balance of \$70.3 million (pages 24, 25, and 26).
- ⇨ Since the Build Nebraska Act became effective on July 1, 2013, revenue totaling \$650.4 million has been received to date with allocated expenditures totaling \$563.7 million (page 31).
- ⇨ The Transportation Innovation Act became effective on July 1, 2016. This act transferred \$50 million from the Cash Reserve Fund. Additional allocated gas tax revenue and interest earnings totaling \$146.1 million has been received to date with expenditures totaling \$151.5 million (page 32).

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

REPORT SCOPE

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

FINANCIAL STATEMENT TERMS

CURRENT ASSETS

- CASH - On deposit with the State Treasurer and available for meeting the demands of Department expenses and liabilities. This demand may vary from \$100,000 to \$15 million for a single day. During the low construction season, December through May, the monthly demand may be as low as \$15 million as compared to \$70 million during the high construction season.
- FEDERAL RECEIVABLES – Includes: Claims Submitted - Federal participation in highway construction costs incurred to date, claimed but not received, Earned Unbilled - Federal participation in highway construction costs incurred to date - not claimed, Deferred Expense - Project expenses held in retentions that are not eligible for federal reimbursement until final payments are made.
- OTHER RECEIVABLES - Includes receivables due the Department from entities other than the federal government, both project and non-project related.
- INVENTORIES - Cost of supplies and material goods held in stock for future use by the Department in part of daily operations.

CAPITAL ASSETS

- EQUIPMENT - Cost of automotive/heavy road equipment reported at acquisition price less depreciation.
- LAND – Historical costs of all land acquired since 1958 by the Department for highway operations.
- INFRASTRUCTURES - Historical costs of all highways and bridges, 1958 through FY-2001. Beginning FY-2002, infrastructures are reported using the modified approach (reported as an asset value when it increases the capacity and/or efficiency and open to the public.) Includes work in progress.
- BUILDINGS – Historical costs of all capital construction building costs. Includes work in progress.

LIABILITIES

- ACCOUNTS PAYABLE - Recognized costs for which payment has not been made.
- RETENTIONS - Parts of contract earnings for which payment is deferred pending final acceptance of the project by the Department.
- OTHER PAYABLES - Includes performance guarantees and advance deposits.

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

- CAPITAL EQUITY – Net capital investment in highway facilities (equipment, land, infrastructures, and buildings).
- RESERVE FUND BALANCE – The portion of the fund balance that is legally segregated for a specific future use and is not available for expenditure.
- UNRESERVED FUND BALANCE – The portion of the fund balance available to finance future expenditures.

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

STATEMENT OF NET ASSETS
October 2022

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
ASSETS							
Current Assets							
Cash & Cash Equivalents	357,946,516.15	401,000,472.00	(43,053,955.85)	(10.74)	431,033,274.54	(73,086,758.39)	(16.96)
Federal Receivables	5,310,007.61	9,939,180.53	(4,629,172.92)	(46.57)	10,649,938.28	(5,339,930.67)	(50.14)
Other Receivables	27,215,426.54	22,769,392.00	4,446,034.54	19.53	16,418,290.54	10,797,136.00	65.76
Inventories	3,485,066.84	3,499,504.82	(14,437.98)	(0.41)	2,619,060.68	866,006.16	33.07
Total Current Assets	\$393,957,017.14	\$437,208,549.35	(\$43,251,532.21)	(9.89)%	\$460,720,564.04	(\$66,763,546.90)	(14.49)%
Capital Assets							
Equipment	61,600,289.45	61,929,774.83	(329,485.38)	(0.53)	65,265,071.42	(3,664,781.97)	(5.62)
Land	582,254,012.71	582,254,012.71	0.00	0.00	580,759,827.20	1,494,185.51	0.26
Infrastructures	8,108,626,831.01	8,110,067,765.32	(1,440,934.31)	(0.02)	7,964,905,974.30	143,720,856.71	1.80
Buildings	112,170,880.13	112,170,880.13	0.00	0.00	105,903,336.54	6,267,543.59	5.92
Total Capital Assets	\$8,864,652,013.30	\$8,866,422,432.99	(\$1,770,419.69)	(0.02)%	\$8,716,834,209.46	\$147,817,803.84	1.70 %
Total Assets	\$9,258,609,030.44	\$9,303,630,982.34	(\$45,021,951.90)	(0.48)%	\$9,177,554,773.50	\$81,054,256.94	0.88 %
LIABILITIES							
Current Liabilities							
Accounts Payable	10,632,128.47	22,080,667.33	(11,448,538.86)	(51.85)	12,613,923.43	(1,981,794.96)	(15.71)
Retention Payable	239,170,383.16	239,216,223.14	(45,839.98)	(0.02)	183,767,209.11	55,403,174.05	30.15
Other Payables	53,539,481.55	54,495,599.54	(956,117.99)	(1.75)	56,063,463.40	(2,523,981.85)	(4.50)
Total Current Liabilities	\$303,341,993.18	\$315,792,490.01	(\$12,450,496.83)	(3.94)%	\$252,444,595.94	\$50,897,397.24	20.16 %
Total Liabilities	\$303,341,993.18	\$315,792,490.01	(\$12,450,496.83)	(3.94)%	\$252,444,595.94	\$50,897,397.24	20.16 %
NET ASSETS							
Capital Equity							
Capital	8,864,652,013.30	8,866,422,432.99	(1,770,419.69)	(0.02)	8,716,834,209.46	147,817,803.84	1.70
Total Capital Equity	\$8,864,652,013.30	\$8,866,422,432.99	(\$1,770,419.69)	(0.02)%	\$8,716,834,209.46	\$147,817,803.84	1.70 %
Fund Balance							
Reserved Fund Balance	(235,685,316.32)	(235,716,718.32)	31,402.00	(0.01)	(181,148,148.43)	(54,537,167.89)	30.11
Unreserved Fund Balance	326,300,340.28	357,132,777.66	(30,832,437.38)	(8.63)	389,424,116.53	(63,123,776.25)	(16.21)
Total Fund Balance	\$90,615,023.96	\$121,416,059.34	(\$30,801,035.38)	(25.37)%	\$208,275,968.10	(\$117,660,944.14)	(56.49)%
Total Net Assets	\$8,955,267,037.26	\$8,987,838,492.33	(\$32,571,455.07)	(0.36)%	\$8,925,110,177.56	\$30,156,859.70	0.34 %
Total Liabilities and Net Assets	\$9,258,609,030.44	\$9,303,630,982.34	(\$45,021,951.90)	(0.48)%	\$9,177,554,773.50	\$81,054,256.94	0.88 %

COMPARATIVE STATEMENT OF OPERATIONS - Summary of Revenues and Costs for the Accounting Period by month and by FY to date as compared to the previous month and the same point in time the previous year.

REPORT SCOPE

The Comparative Statement of Operations, page 4, presents the financial position of the Nebraska Department of Transportation and includes all funds. Separate reports portray the detail operations and status of the Recreation Road, Grade Crossing, State Aid Bridge, State Highway Capital Improvement, and Transportation Infrastructure Bank Cash Funds. The Department's fiscal year is for a twelve-month period from July 1 to June 30.

FINANCIAL STATEMENT TERMS

REVENUE - Income accruing during an accounting period. The figures for revenue on page 4 of this report and those receipt figures seen throughout the rest of the report are not the same. The figures on page 4 are based on accrual accounting from NDOT's financial systems. The receipt figures throughout the rest of the report are based on the State's Accounting System.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**STATEMENT OF OPERATIONS
ALL OPERATING FUNDS
OCTOBER 2022**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
Revenue								
State Revenues	44,024,885.38	44,304,523.40	(279,638.02)	(0.63)	176,127,965.23	194,230,204.58	(18,102,239.35)	(9.32)
Federal Reimbursements	51,488,774.00	93,943,522.64	(42,454,748.64)	(45.19)	272,492,782.19	260,342,745.26	12,150,036.93	4.67
Local Revenues	5,635,561.14	3,601,418.60	2,034,142.54	56.48	17,026,199.62	18,095,550.93	(1,069,351.31)	(5.91)
Other Entities Revenues	847,441.52	204,258.85	643,182.67	314.89	3,087,405.89	1,969,552.27	1,117,853.62	56.76
Total Revenue	\$101,996,662.04	\$142,053,723.49	(\$40,057,061.45)	(28.20) %	\$468,734,352.93	\$474,638,053.04	(\$5,903,700.11)	(1.24) %
Expenditures								
Administration	1,836,971.29	1,711,711.24	125,260.05	7.32	6,846,501.84	7,156,279.58	(309,777.74)	(4.33)
Highway Maintenance	15,465,072.65	16,827,491.91	(1,362,419.26)	(8.10)	63,893,053.93	59,522,495.19	4,370,558.74	7.34
Capital Facilities	311,226.33	203,375.31	107,851.02	53.03	1,737,069.76	2,850,760.05	(1,113,690.29)	(39.07)
Services and Support	1,747,397.87	1,982,257.81	(234,859.94)	(11.85)	9,852,363.04	11,428,679.74	(1,576,316.70)	(13.79)
Construction	110,897,006.20	116,391,959.60	(5,494,953.40)	(4.72)	455,338,786.33	332,626,850.61	122,711,935.72	36.89
Highway Safety Office	816,172.08	633,220.69	182,951.39	28.89	2,650,391.96	1,574,096.36	1,076,295.60	68.38
Public Transit	1,755,253.00	1,131,991.69	623,261.31	55.06	8,380,568.66	6,911,673.36	1,468,895.30	21.25
Total Expenditures	\$132,829,099.42	\$138,882,008.25	(\$6,052,908.83)	(4.36) %	\$548,698,735.52	\$422,070,834.89	\$126,627,900.63	30.00 %
Excess Revenue (Expenditures)	(\$30,832,437.38)	\$3,171,715.24	(\$34,004,152.62)	(1,072.11) %	(\$79,964,382.59)	\$52,567,218.15	(\$132,531,600.74)	(252.12) %

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.

MAPA Bridge Study = General Fund appropriations of \$100,000 were established as part of LB 294 (2019) for a feasibility study to evaluate the potential transportation and economic development benefits of constructing an additional bridge across the Missouri River within a city of the metropolitan class. The unexpended balance of the appropriation was carried over to the current biennium per LB 380 (2021).

**BALANCE SHEET BY FUND
October 2022**

	Mapa Bridge Study 1000	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
ASSETS										
Cash	(79,290.58)	152,660,316.70	36,507,111.41	102,929,263.31	48,238,938.05	4,613,412.96	1,975,713.94	11,035,753.05	64,047.31	357,945,266.15
Other Current Assets	0.00	36,011,750.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,011,750.99
Capital Assets	0.00	8,864,652,013.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,864,652,013.30
TOTAL ASSETS	(\$79,290.58)	\$9,053,324,080.99	\$36,507,111.41	\$102,929,263.31	\$48,238,938.05	\$4,613,412.96	\$1,975,713.94	\$11,035,753.05	\$64,047.31	\$9,258,609,030.44
LIABILITIES										
Current Liabilities	0.00	303,341,993.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	303,341,993.18
TOTAL LIABILITIES	\$0.00	\$303,341,993.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$303,341,993.18
NET ASSETS										
Fund Balance	(51,336.07)	90,293,923.38	(106,828,914.39)	120,042,126.97	50,886,293.73	5,463,691.46	2,012,307.18	9,782,516.81	(1,021,202.52)	170,579,406.55
Capital Equity	0.00	8,864,652,013.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,864,652,013.30
Accrued Interfund Transfer	0.00	(21,595,497.21)	0.00	16,248,593.29	3,620,331.27	6,417.96	63,205.07	760,491.76	896,457.86	0.00
Revenues	0.00	281,334,080.73	143,336,025.80	32,017,107.91	10,031,765.06	252,189.44	134,278.99	1,372,691.49	256,213.51	468,734,352.93
Costs	(27,954.51)	(464,702,432.39)	0.00	(65,378,564.86)	(16,299,452.01)	(1,108,885.90)	(234,077.30)	(879,947.01)	(67,421.54)	(548,698,735.52)
TOTAL NET ASSETS	(\$79,290.58)	\$8,749,982,087.81	\$36,507,111.41	\$102,929,263.31	\$48,238,938.05	\$4,613,412.96	\$1,975,713.94	\$11,035,753.05	\$64,047.31	\$8,955,267,037.26
TOTAL LIABILITIES AND NET ASSETS	(\$79,290.58)	\$9,053,324,080.99	\$36,507,111.41	\$102,929,263.31	\$48,238,938.05	\$4,613,412.96	\$1,975,713.94	\$11,035,753.05	\$64,047.31	\$9,258,609,030.44

FUND BALANCES AND INVESTMENT EARNINGS
Roads Divisions
October 2022

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.

FY23	JUL	AUG	SEPT	OCT	NOV*	DEC	JAN	FEB*	MAR	APR	MAY*	JUN
Revenue	106.3	118.4	142.1	102.0								
Expenditures	152.2	124.7	138.9	132.8								
Balance	(45.9)	(6.3)	3.2	(30.8)								
Cumulative Balance	(45.9)	(52.2)	(49.1)	(80.0)								

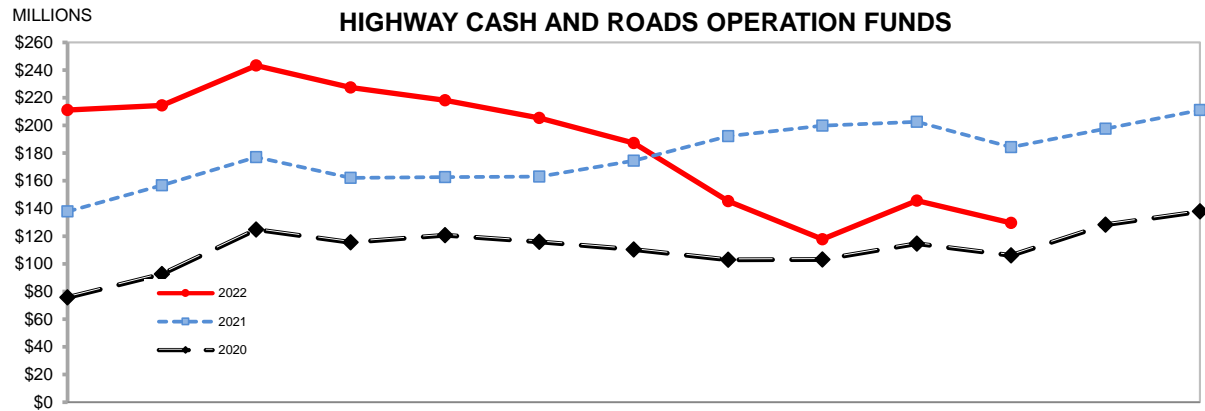
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$575,144.41 in October, with an interest rate of 1.92%. 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 23	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	AVG
Interest Rate	1.67%	1.63%	1.79%	1.92%										1.75%
Earnings (Thousands)	\$583	\$554	\$560	\$575									\$2,272	\$568

FUND BALANCES - MONTHLY LOW POINT
Roads Divisions
October 2022
(IN MILLIONS)

Total of all funds available as of October 31st is \$348.9 million. The chart below compares the Highway Cash and Roads Operations Funds monthly lowest level for three calendars years. For these two funds, the month ranged from a high of \$193.3 million on the 3rd to a low of \$129.6 million on the 28th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
HIGHWAY CASH & ROADS OPERATIONS												
2022	214.4	243.3	227.5	218.1	205.4	187.3	145.2	117.8	145.6	129.6		
2021	156.7	177.1	162.1	162.7	163.1	174.5	192.2	199.9	202.7	184.3	197.7	211.1
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
STATE HIGHWAY CAPITAL IMPROVEMENT FUND												
2022	117.7	116.3	116.9	121.4	120.4	119.2	120.0	112.9	103.6	102.8		
2021	26.9	29.6	35.5	41.7	79.9	82.8	88.1	114.4	117.0	119.5	116.6	120.2
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
TRANSPORTATION INFRASTRUCTURE BANK FUND												
2022	51.2	52.2	52.5	54.0	54.5	54.7	53.2	51.1	50.2	48.2		
2021	47.7	47.7	48.6	49.5	50.0	48.2	45.1	45.1	45.7	47.0	48.8	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
GRADE CROSSING PROTECTION FUND												
2022	6.0	6.0	6.0	7.2	7.2	7.2	7.5	6.4	6.4	6.5		
2021	4.5	4.5	4.6	5.7	5.7	5.3	5.5	5.5	5.5	5.7	5.7	5.8
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
RECREATION ROAD FUND												
2022	10.8	11.0	11.3	11.5	11.0	10.2	9.8	10.1	10.4	10.7		
2021	10.5	10.8	11.2	11.5	11.6	11.0	10.3	10.5	10.8	11.1	11.3	11.1
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
STATE AID BRIDGE FUND												
2022	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
2021	0.0	0.0	0.0	0.0	0.0	0.0	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

**COMBINED SUMMARY OF REVENUES & EXPENDITURES FOR AERONAUTICS DIVISION
October 2022**

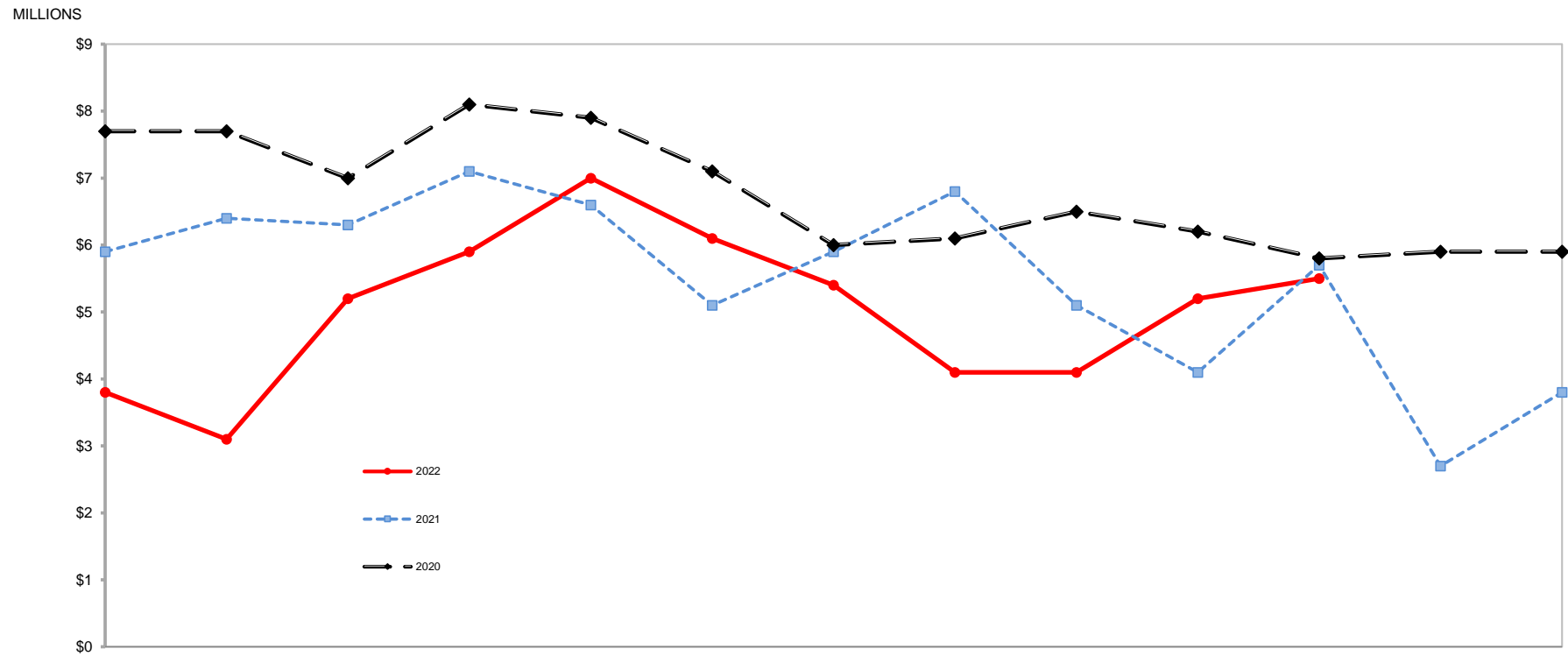
	ADMINISTRATION 026						301	AIRCRAFT 596		TOTALS
	Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
REVENUES:										
450000 Taxes	144,399.53									144,399.53
460000 Intergovernmental			(6,268.11)				2,627,510.37			2,621,242.26
470000 Sales & Charges				15,891.48		11,812.80				27,704.28
480000 Miscellaneous	10,201.55				9,161.00					19,362.55
490000 Other					11,921.86					11,921.86
TOTAL REVENUES	154,601.08	-	(6,268.11)	15,891.48	21,082.86	11,812.80	2,627,510.37	-	-	2,824,630.48
EXPENDITURES:										
510000 Personal Services	38,536.11		38,438.73	15,102.84	12,632.86					104,710.54
520000 Operating Expenses	19,480.74		3,927.29	17,678.72	16,079.07	2.21		947.72		58,115.75
570000 Travel Expenses	1,300.83		3,235.63	2,213.79		996.22				7,746.47
580000 Capital Outlay										-
590000 Government Aid							3,228,998.00			3,228,998.00
TOTAL EXPENDITURES	59,317.68	-	45,601.65	34,995.35	28,711.93	998.43	3,228,998.00	947.72	-	3,399,570.76
Excess (Deficiency) of Revenues Over Expenditures	95,283.40	-	(51,869.76)	(19,103.87)	(7,629.07)	10,814.37	(601,487.63)	(947.72)	-	(574,940.28)
OTHER FINANCING SOURCES (USES):										
Transfers In			51,869.76	19,103.87						-
Transfers Out	(70,973.63)									
Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures	24,309.77	-	-	-	(7,629.07)	10,814.37	(601,487.63)	(947.72)	-	(574,940.28)
Fund Balance September 30, 2022	926,363.07	(2,899.36)	-	-	1,743,799.66	21,569.66	4,419,921.39	(1,197.90)	1,280,707.84	8,388,264.36
Fund Balance October 31, 2022	950,672.84	(2,899.36)	-	-	1,736,170.59	32,384.03	3,818,433.76	(2,145.62)	1,280,707.84	7,813,324.08

**COMBINED SUMMARY OF REVENUES & EXPENDITURES FOR AERONAUTICS DIVISION
FISCAL YEAR TO DATE (July 1, 2022 through October 31, 2022)**

	<u>ADMINISTRATION 026</u>						<u>301</u>	<u>AIRCRAFT 596</u>		<u>TOTALS</u>
	<u>Admin.</u>	<u>COVID 19</u>	<u>Proj Plan/Mgt</u>	<u>Nav. Aids</u>	<u>Airfields</u>	<u>Pave. Maint.</u>	<u>Capital Projs.</u>	<u>Operations</u>	<u>Aircraft Res.</u>	
REVENUES:										
450000 Taxes	567,884.82	-	-	-	-	-	-	-	-	567,884.82
460000 Intergovernmental	-	-	28,867.51	-	-	-	12,913,159.59	-	-	12,942,027.10
470000 Sales & Charges	-	-	3,900.00	81,489.61	11,361.52	35,723.30	-	-	-	132,474.43
480000 Miscellaneous	38,569.31	-	-	-	138,833.31	-	-	-	-	177,402.62
490000 Other	-	-	-	-	(13,959.21)	-	-	-	-	(13,959.21)
TOTAL REVENUES	606,454.13	-	32,767.51	81,489.61	136,235.62	35,723.30	12,913,159.59	-	-	13,805,829.76
EXPENDITURES:										
510000 Personal Services	152,193.13	-	151,459.86	70,554.03	47,906.78	-	-	-	-	422,113.80
520000 Operating Expenses	65,100.10	-	5,629.10	25,436.24	37,327.73	2,616.31	-	45,179.99	674.65	181,964.12
570000 Travel Expenses	7,044.11	-	4,950.70	4,437.26	-	996.22	-	-	-	17,428.29
580000 Capital Outlay	-	-	-	-	-	-	-	-	-	-
590000 Government Aid	-	-	-	-	-	-	12,302,552.28	-	-	12,302,552.28
TOTAL EXPENDITURES	224,337.34	-	162,039.66	100,427.53	85,234.51	3,612.53	12,302,552.28	45,179.99	674.65	12,924,058.49
Excess (Deficiency) of Revenues Over Expenditures	382,116.79	-	(129,272.15)	(18,937.92)	51,001.11	32,110.77	610,607.31	(45,179.99)	(674.65)	881,771.27
OTHER FINANCING SOURCES (USES):										
Transfers In			129,272.15	18,937.92				45,179.99	-	
Transfers Out	(161,279.29)					(32,110.77)				
Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures	220,837.50	-	-	-	51,001.11	-	610,607.31	-	(674.65)	881,771.27
Fund Balance June 30, 2022	760,073.75	(2,899.36)	-	-	1,685,169.48	-	3,207,826.45	-	1,281,382.49	6,931,552.81
Fund Balance October 31, 2022	980,911.25	(2,899.36)	-	-	1,736,170.59	-	3,818,433.76	-	1,280,707.84	7,813,324.08

FUND BALANCES - MONTHLY LOW POINT
Aeronautics Division
October 2022
(IN MILLIONS)

Total funds available as of October 31st is \$8.0 million. The chart below compares the Aeronautics Cash Fund monthly lowest level for three calendars years. For this fund, the month ranged from a high of \$8.0 million on the 31st to a low of \$5.5 million on the 18th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
AERONAUTICS CASH FUND												
2022	3.1	5.2	5.9	7.0	6.1	5.4	4.1	4.1	5.2	5.5		
2021	6.4	6.3	7.1	6.6	5.1	5.9	6.8	5.1	4.1	5.7	2.7	3.8
2020	7.7	7.0	8.1	7.9	7.1	6.0	6.1	6.5	6.2	5.8	5.9	5.9

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RECEIPTS

Motor Fuel Tax Rates

Effective Date	1/18	7/18	1/19	7/19	1/20	7/20	1/21	7/21	1/22	7/22	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 ¢	4.5	4.5	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	0.0
Variable Tax ¢	4.9	3.5	2.6	3.7	2.8	7.4	3.9	3.9	0.0	-1.0	-1.0
Wholesale Tax ¢	8.7	9.7	10.7	9.7	10.2	9.5	8.5	7.5	8.5	9.5	1.0
Total Tax ¢	28.4¢	28.0¢	29.6¢	29.7¢	29.3¢	33.2¢	28.7¢	27.7¢	24.8¢	24.8¢	0.0¢

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 FY23 is -.3% July through December.

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

MOTOR VEHICLE REGISTRATION AND OTHER REGISTRATION FEES: Fees collected from the registration of all non-exempt vehicles that are required to be licensed for operation on public roads within the State of Nebraska of which the NDOT receives 53 ½ percent. Includes Motor Vehicle Registration and related fees (Fleet Proration Fees, Transporter Plate Fees, Repossession Plate Fees, Antique Car Licenses, Service Fee for Semi-Annual Truck Registrations, Demonstration Permits, and License Plate Fees). Does not include Recreation Road registration and interest.

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

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

STATE HIGHWAY CAPITAL IMPROVEMENT FUND: The Build Nebraska Act designates 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.

OTHER RECEIPTS: Receipts collected from other entities (states, railroads, etc.) for their participating share.

**FY-2023 RECEIPTS
AS OF OCTOBER 31, 2022
Roads Division
(\$ THOUSANDS)**

Highway Cash Fund:	TOTAL PROJECTED June 2022	M O N T H L Y				F I S C A L Y E A R T O D A T E			
		PROJECTED	ACTUAL	\$ DIFF	% DIFF	PROJECTED	ACTUAL	\$ DIFF	% DIFF
Motor Fuel Taxes									
Fixed	\$107,643	\$ 9,307	\$ 9,285	\$ (23)	(0.2%)	\$ 38,609	\$ 36,880	\$ (1,729)	(4.5%)
Incremental Fixed	28,705	2,482	2,484	3	0.1%	10,296	9,869	(427)	(4.1%)
Variable	9,503	(1,241)	(1,242)	(1)	0.1%	(3,864)	(3,680)	184	(4.8%)
Wholesale	<u>92,867</u>	<u>7,781</u>	<u>7,789</u>	<u>8</u>	0.1%	<u>31,430</u>	<u>30,111</u>	<u>(1,319)</u>	(4.2%)
Subtotal	238,718	18,329	18,316	(14)	(0.1%)	76,470	73,180	(3,290)	(4.3%)
Motor Vehicle Registrations	34,285	2,135	2,190	55	2.6%	9,059	9,216	157	1.7%
Prorate Registrations	<u>13,854</u>	<u>365</u>	<u>470</u>	<u>105</u>	28.7%	<u>1,927</u>	<u>2,167</u>	<u>240</u>	12.4%
Subtotal	48,139	2,500	2,660	160	6.4%	10,986	11,383	397	3.6%
Sales Tax on Motor Vehicles	159,298	15,061	15,452	391	2.6%	56,093	58,476	2,383	4.2%
Interest	3,850	272	316	44	16.2%	1,137	1,233	96	8.4%
Sale of Supplies and Materials	1,500	101	143	42	41.8%	529	595	66	12.5%
Sale of Fixed Assets	1,400	369	76	(293)	(79.5%)	553	300	(253)	(45.7%)
Excess Limit	3,000	278	246	(32)	(11.6%)	1,082	1,054	(28)	(2.6%)
Overload Fines	780	76	46	(30)	(39.7%)	308	149	(159)	(51.6%)
Other Fees	<u>2,100</u>	<u>106</u>	<u>71</u>	<u>(35)</u>	(33.1%)	<u>617</u>	<u>422</u>	<u>(195)</u>	(31.6%)
SUBTOTAL HIGHWAY CASH FUND	\$ 458,785 (A)	\$ 37,092	\$ 37,325	\$ 232	0.6%	\$ 147,775	\$ 146,792	\$ (983) (B)	(0.7%)
Incremental Tax Transfer to TIB Fund	(28,704)	(2,604)	(2,418)	186	(7.1%)	(\$10,265)	(9,717)	548	(5.3%)
SUBTOTAL ROADS OPERATIONS CASH FUND	\$ 430,081	\$ 34,488	\$ 34,907	\$ 418	1.2%	\$ 137,511	\$ 137,075	\$ (435)	(0.3%)
State Hwy Capital Impr Fund	86,624	7,567	8,702	1,135	15.0%	29,122	32,017	2,895	9.9%
Transportation Infrastructure Bank Fund (TIB)	29,204	2,639	2,499	(140)	(5.3%)	10,412	10,032	(380)	(3.6%)
Grade Crossing Protection Fund	2,610	34	50	16	47.6%	685	386	(299)	(43.6%)
Recreation Road Fund	3,960	293	307	14	4.9%	1,356	1,373	17	1.2%
State Aid Bridge Fund	<u>768</u>	<u>64</u>	<u>64</u>	<u>0</u>	0.1%	<u>256</u>	<u>256</u>	<u>0</u>	0.1%
TOTAL STATE RECEIPTS	\$ 553,247	\$ 45,085	\$ 46,530	\$ 1,444	3.2%	\$ 179,341	\$ 181,139	\$ 1,798	1.0%
Federal Receipts									
FHWA	441,600	49,826	54,293	4,467	9.0%	225,759	261,671	35,912	15.9%
Transit	37,400	2,101	1,201	(900)	(42.8%)	13,109	5,961	(7,148)	(54.5%)
Highway Safety	<u>6,500</u>	<u>121</u>	<u>624</u>	<u>503</u>	415.6%	<u>1,491</u>	<u>1,830</u>	<u>339</u>	22.7%
Subtotal-Federal Receipts	485,500	52,048	56,118	4,070	7.8%	240,359	269,462	29,103	12.1%
Local Receipts	15,000	705	1,375	670	95.1%	9,364	15,437	6,073	64.9%
Other Entities	<u>6,000</u>	<u>185</u>	<u>369</u>	<u>184</u>	99.7%	<u>2,332</u>	<u>1,142</u>	<u>(1,190)</u>	(51.0%)
TOTAL DEPARTMENT RECEIPTS	\$ 1,059,747	\$ 98,023	\$ 104,392	\$ 6,369	6.5%	\$ 431,396	\$ 467,181	\$ 35,785	8.3%

HIGHWAY CASH FUND APPROPRIATION ANALYSIS	
(A) Total Projected Receipts as of June 2022	\$ 458,785
(B) Receipts Over/(Under) Projection To Date	(983)
Previous year's receipts over appropriation	21,491
Total Modified Projected Receipts	\$ 479,293
Highway Cash Fund Appropriation	\$ 480,000
Projected Receipts Over / (Under) Appropriation	(707)
% Variance From Appropriation	(0.1%)

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

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

BUDGET STATUS REPORT
AGENCY SUMMARY BY RESOURCE
October 2022

FISCAL YEAR 2023
 Period Expired 33.33%
 Pay Period Ending 10/9/2022

COST BY RESOURCE	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
Personal Services						
Permanent Salaries	116,751,027.35	7,818,547.44	31,210,394.36	85,540,632.99	26.73%	0.00
Temporary Salaries	2,089,071.00	139,488.26	875,841.77	1,213,229.23	41.92%	0.00
Overtime	6,800,944.00	522,441.11	2,150,675.13	4,650,268.87	31.62%	0.00
Employee Benefits	38,714,595.17	2,943,815.06	11,930,460.34	26,784,134.83	30.82%	0.00
SUBTOTAL: Personal Services	\$164,355,637.52	\$11,424,291.87	\$46,167,371.60	\$118,188,265.92	28.09%	\$0.00
Operating Expenses						
Utilities	3,670,630.00	234,392.64	1,015,537.75	2,655,092.25	27.67%	0.00
Rentals	940,488.84	142,093.10	469,270.54	471,218.30	49.90%	2,200.00
Repairs & Maintenance	11,795,850.00	713,607.55	2,919,417.35	8,876,432.65	24.75%	1,706,075.68
Maintenance Contracts	16,400,325.65	876,569.60	4,911,917.93	11,488,407.72	29.95%	29,813,216.51
Engineering Contracts	38,626,525.13	2,357,902.99	9,043,038.29	29,583,486.84	23.41%	47,195,665.29
Contractual Services	41,642,199.00	1,453,917.55	4,738,436.59	36,903,762.41	11.38%	13,219,894.83
Technology Expenses	26,996,566.55	1,553,318.53	6,517,423.19	20,479,143.36	24.14%	20,167,888.32
Other Operating Expenses	5,698,677.50	251,996.78	2,685,462.44	3,013,215.06	47.12%	142,679.31
SUBTOTAL: Operating Expenses	\$145,771,262.67	\$7,583,798.74	\$32,300,504.08	\$113,470,758.59	22.16%	\$112,247,619.94
Supplies and Materials						
General Supplies & Materials	1,647,330.53	75,226.34	387,246.81	1,260,083.72	23.51%	778,391.79
Maint & Const Materials	62,191,833.42	7,397,536.50	28,416,090.72	33,775,742.70	45.69%	32,274.51
Automotive Supplies & Materials	16,305,600.00	1,573,253.43	6,854,524.33	9,451,075.67	42.04%	0.00
SUBTOTAL: Supplies and Materials	\$80,144,763.95	\$9,046,016.27	\$35,657,861.86	\$44,486,902.09	44.49%	\$810,666.30
Travel						
In State Travel	975,745.00	120,701.25	284,544.71	691,200.29	29.16%	0.00
Out of State Travel	316,990.00	20,765.00	76,577.56	240,412.44	24.16%	0.00
SUBTOTAL: Travel	\$1,292,735.00	\$141,466.25	\$361,122.27	\$931,612.73	27.93%	\$0.00
Capital Outlay						
Land	16,500,000.00	235,040.00	1,870,814.39	14,629,185.61	11.34%	0.00
Hwy. Constr. - Contract Pymt.	558,702,420.47	94,090,321.27	387,580,200.43	171,122,220.04	69.37%	974,680,461.86
Buildings	31,950,360.20	271,672.82	1,060,173.92	30,890,186.28	3.32%	766,884.69
Heavy Equipment and Vehicles	59,079,661.06	662,643.16	2,551,472.46	56,528,188.60	4.32%	32,182,112.63
IT Hardware / Software	100,000.00	0.00	11,495.00	88,505.00	11.50%	0.00
Specialty Equipment	1,087,225.00	0.00	126,579.20	960,645.80	11.64%	2,164,540.00
SUBTOTAL: Capital Outlay	\$667,419,666.73	\$95,259,677.25	\$393,200,735.40	\$274,218,931.33	58.91%	\$1,009,793,999.18
Government Aid & Distr						
Public Transit Aid	29,189,619.49	1,708,991.59	8,213,104.92	20,976,514.57	28.14%	28,321,162.48
Highway Safety Office	5,200,000.00	775,484.07	2,488,903.98	2,711,096.02	47.86%	12,181,773.48
Other Government Aid	90,000,000.00	6,889,373.38	30,309,131.41	59,690,868.59	33.68%	108,852,453.28
SUBTOTAL: Government Aid & Distr	\$124,389,619.49	\$9,373,849.04	\$41,011,140.31	\$83,378,479.18	32.97%	\$149,355,389.24
Internal Redistributions						
Redistribution	0.00	0.00	0.00	0.00	0.00%	0.00
SUBTOTAL: Internal Redistributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
AGENCY TOTAL	\$1,183,373,685.36	\$132,829,099.42	\$548,698,735.52	\$634,674,949.84	46.37%	\$1,272,207,674.66

BUDGET STATUS REPORT
AGENCY SUMMARY BY PROGRAM/FUNCTION
October 2022

FISCAL YEAR 2023
 Period Expired 33.33%
 Pay Period Ending 10/9/2022

COST BY PROGRAM	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
Administration						
Administration	21,144,343.36	1,830,413.45	6,828,736.79	14,315,606.57	32.30%	166,472.70
Boards & Commissions	50,000.00	6,557.84	17,765.05	32,234.95	35.53%	0.00
SUBTOTAL: Administration	\$21,194,343.36	\$1,836,971.29	\$6,846,501.84	\$14,347,841.52	32.30%	\$166,472.70
Service and Support						
Charges to Others	1,100,000.00	151,286.98	682,158.71	417,841.29	62.01%	138,988.00
Deficiency Claims	25,000.00	0.00	0.00	25,000.00	0.00%	0.00
Supply Base/Inventories	1,000,000.00	(101,077.40)	801,963.09	198,036.91	80.20%	271,482.25
Building Operations	6,500,000.00	1,133,671.68	3,770,650.18	2,729,349.82	58.01%	2,327,917.48
Business Technology Services	18,063,023.32	1,311,393.52	5,840,044.36	12,222,978.96	32.33%	10,222,461.99
Support Centers	8,952,393.20	16,070.39	204,748.09	8,747,645.11	2.29%	0.00
Payroll Clearing	626,525.00	(763,947.30)	(1,447,201.39)	2,073,726.39	(230.99)%	2,050.00
SUBTOTAL: Service and Support	\$36,266,941.52	\$1,747,397.87	\$9,852,363.04	\$26,414,578.48	27.17%	\$12,962,899.72
Capital Facilities						
Capital Facilities	29,957,360.20	311,226.33	1,737,069.76	28,220,290.44	5.80%	1,313,971.34
SUBTOTAL: Capital Facilities	\$29,957,360.20	\$311,226.33	\$1,737,069.76	\$28,220,290.44	5.80%	\$1,313,971.34
Highway Maintenance						
System Preservation	55,789,176.96	7,259,337.61	29,543,587.74	26,245,589.22	52.96%	2,275,365.99
Operations	42,000,000.00	4,281,649.64	16,817,269.63	25,182,730.37	40.04%	26,593,241.03
Snow and Ice Control	43,000,000.00	919,953.73	4,270,244.02	38,729,755.98	9.93%	1,275,738.24
Unusual & Disaster Oper	2,000,000.00	234,112.48	943,804.76	1,056,195.24	47.19%	1,985,185.35
Equipment Operations	48,000,000.00	1,537,881.03	6,142,059.73	41,857,940.27	12.80%	32,323,718.51
Indirect Charges	33,841,735.85	1,232,138.16	6,176,088.05	27,665,647.80	18.25%	511,265.00
SUBTOTAL: Highway Maintenance	\$224,630,912.81	\$15,465,072.65	\$63,893,053.93	\$160,737,858.88	28.44%	\$64,964,514.12
Highway Construction						
Preliminary Engineering	53,250,000.00	3,732,888.05	13,967,341.64	39,282,658.36	26.23%	35,330,612.00
Right-Of-Way	15,000,000.00	421,589.21	2,488,040.01	12,511,959.99	16.59%	167,640.91
Construction	543,757,021.65	94,337,159.70	387,982,187.42	155,774,834.23	71.35%	983,490,828.78
Construction Engineering	25,500,000.00	2,596,513.65	10,900,113.38	14,599,886.62	42.75%	2,871,335.83
SUBTOTAL: Highway Construction	\$637,507,021.65	\$101,088,150.61	\$415,337,682.45	\$222,169,339.20	65.15%	\$1,021,860,417.52
Construction Related Expense						
Overhead	42,799,403.33	1,338,192.38	5,537,688.16	37,261,715.17	12.94%	9,084,178.44
Planning & Research	12,056,000.00	1,495,158.77	4,072,004.23	7,983,995.77	33.78%	14,654,581.05
Local Systems	144,548,833.00	6,975,504.44	30,391,411.49	114,157,421.51	21.03%	106,697,703.81
Highway Safety Office	5,216,300.00	816,172.08	2,650,391.96	2,565,908.04	50.81%	12,181,773.48
Public Transportation Asst	29,196,569.49	1,755,253.00	8,380,568.66	20,816,000.83	28.70%	28,321,162.48
SUBTOTAL: Construction Related Expense	\$233,817,105.82	\$12,380,280.67	\$51,032,064.50	\$182,785,041.32	21.83%	\$170,939,399.26
AGENCY TOTAL	\$1,183,373,685.36	\$132,829,099.42	\$548,698,735.52	\$634,674,949.84	46.37%	\$1,272,207,674.66

PROGRAM STATUS REPORT
BUSINESS MONTH - OCTOBER 2022

<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
Personal Services							
Permanent Salaries	962,880.73	1,598,272.06	0.00	2,288,047.37	2,237,455.77	731,891.51	7,818,547.44
Temporary Salaries	7,241.02	10,135.97	0.00	87,079.85	22,251.94	12,779.48	139,488.26
Overtime	6,395.99	26,899.12	0.00	141,691.96	336,814.73	10,639.31	522,441.11
Employee Benefits	0.00	2,943,815.06	0.00	0.00	0.00	0.00	2,943,815.06
SUBTOTAL: Personal Services	\$976,517.74	\$4,579,122.21	\$0.00	\$2,516,819.18	\$2,596,522.44	\$755,310.30	\$11,424,291.87
Operating Expenses							
Utilities	0.00	135,744.84	0.00	97,460.84	1,136.87	50.09	234,392.64
Rentals	7,540.64	2,446.66	0.00	132,105.80	0.00	0.00	142,093.10
Repairs & Maintenance	0.00	155,289.94	0.00	554,241.72	0.00	4,075.89	713,607.55
Maintenance Contracts	0.00	11.63	0.00	876,557.97	0.00	0.00	876,569.60
Engineering Contracts	0.00	9,800.00	39,553.51	11,491.16	1,851,791.31	445,267.01	2,357,902.99
Contractual Services	129,574.96	158,954.53	0.00	213,564.65	114,757.33	837,066.08	1,453,917.55
Technology Expenses	0.00	1,234,723.53	0.00	186,821.08	6,845.48	124,928.44	1,553,318.53
Other Operating Expenses	56,449.95	26,302.15	0.00	(1,041.81)	1,261.74	169,024.75	251,996.78
SUBTOTAL: Operating Expenses	\$193,565.55	\$1,723,273.28	\$39,553.51	\$2,071,201.41	\$1,975,792.73	\$1,580,412.26	\$7,583,798.74
Supplies and Materials							
General Supplies & Materials	44,029.95	(7,719.68)	0.00	36,073.44	0.00	2,842.63	75,226.34
Maint & Const Materials	0.00	125,748.14	0.00	7,214,705.89	15,735.09	41,347.38	7,397,536.50
Automotive Supplies & Materials	0.00	23,549.93	0.00	1,549,703.50	0.00	0.00	1,573,253.43
SUBTOTAL: Supplies and Materials	\$44,029.95	\$141,578.39	\$0.00	\$8,800,482.83	\$15,735.09	\$44,190.01	\$9,046,016.27
Travel							
In State Travel	23,727.60	62,247.01	0.00	3,748.72	18,848.98	12,128.94	120,701.25
Out of State Travel	730.20	18,870.45	0.00	0.00	994.47	169.88	20,765.00
SUBTOTAL: Travel	\$24,457.80	\$81,117.46	\$0.00	\$3,748.72	\$19,843.45	\$12,298.82	\$141,466.25
Capital Outlay							
Land	0.00	0.00	0.00	0.00	235,040.00	0.00	235,040.00
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	94,090,321.27	0.00	94,090,321.27
Buildings	0.00	0.00	271,672.82	0.00	0.00	0.00	271,672.82
Heavy Equipment and Vehicles	0.00	0.00	0.00	662,643.16	0.00	0.00	662,643.16
SUBTOTAL: Capital Outlay	\$0.00	\$0.00	\$271,672.82	\$662,643.16	\$94,325,361.27	\$0.00	\$95,259,677.25
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	1,708,991.59	1,708,991.59
Highway Safety Office	0.00	(882.74)	0.00	0.00	0.00	776,366.81	775,484.07
Other Government Aid	0.00	0.00	0.00	0.00	(21,854.20)	6,911,227.58	6,889,373.38
SUBTOTAL: Government Aid & Distr	\$0.00	(\$882.74)	\$0.00	\$0.00	(\$21,854.20)	\$9,396,585.98	\$9,373,849.04
Internal Redistributions							
Redistribution	598,400.25	(4,776,810.73)	0.00	1,410,177.35	2,176,749.83	591,483.30	0.00
SUBTOTAL: Internal Redistributions	\$598,400.25	(\$4,776,810.73)	\$0.00	\$1,410,177.35	\$2,176,749.83	\$591,483.30	\$0.00
GRAND TOTAL:	\$1,836,971.29	\$1,747,397.87	\$311,226.33	\$15,465,072.65	\$101,088,150.61	\$12,380,280.67	\$132,829,099.42

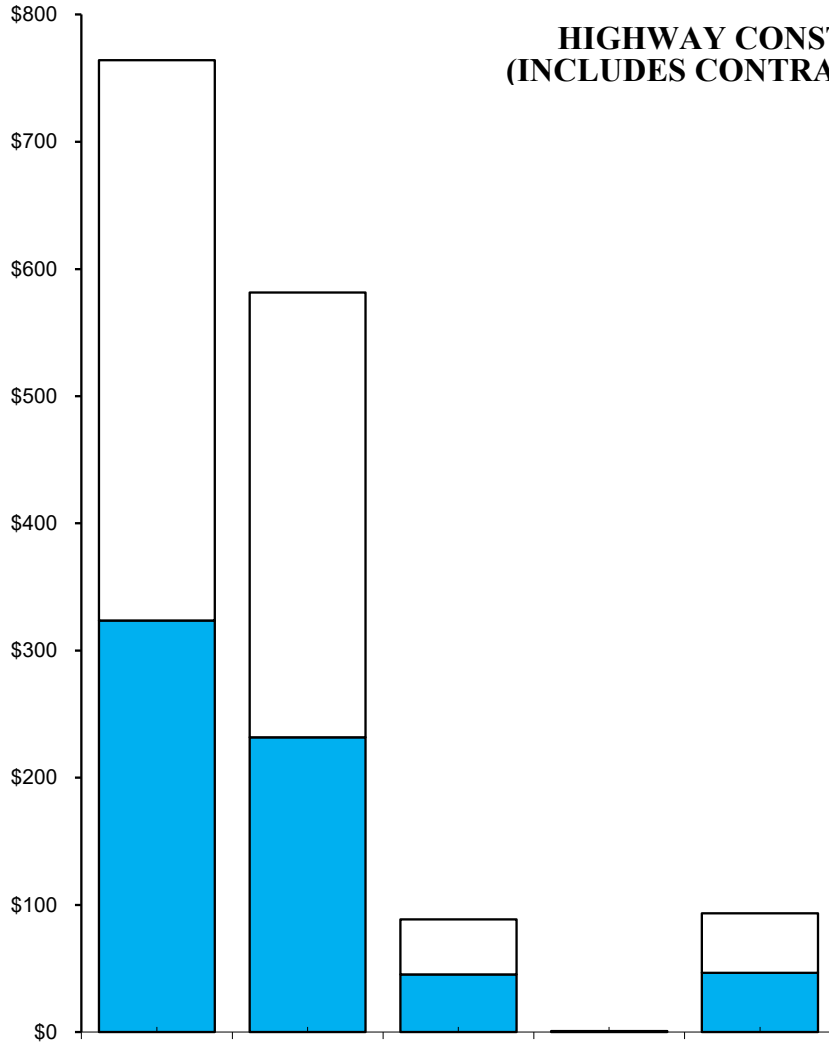
PROGRAM STATUS REPORT
FISCAL YEAR TO DATE - OCTOBER 2022

Budget Category	Administration	Service and Support	Capital Facilities	Highway Maintenance	Highway Construction	Construction Related Expense	Total
Personal Services							
Permanent Salaries	3,450,708.88	7,083,667.56	0.00	9,283,781.30	8,573,937.36	2,818,299.26	31,210,394.36
Temporary Salaries	23,435.88	66,915.62	0.00	550,888.39	163,143.03	71,458.85	875,841.77
Overtime	25,108.62	76,501.24	0.00	609,665.33	1,389,105.32	50,294.62	2,150,675.13
Employee Benefits	0.00	11,930,460.34	0.00	0.00	0.00	0.00	11,930,460.34
SUBTOTAL: Personal Services	\$3,499,253.38	\$19,157,544.76	\$0.00	\$10,444,335.02	\$10,126,185.71	\$2,940,052.73	\$46,167,371.60
Operating Expenses							
Utilities	0.00	633,551.56	0.00	377,348.17	4,437.66	200.36	1,015,537.75
Rentals	10,588.96	21,545.24	0.00	436,297.34	89.00	750.00	469,270.54
Repairs & Maintenance	3,493.01	809,792.91	0.00	2,097,073.57	0.00	9,057.86	2,919,417.35
Maintenance Contracts	0.00	1,466.52	0.00	4,910,451.41	0.00	0.00	4,911,917.93
Engineering Contracts	0.00	22,680.00	375,306.58	26,328.70	6,848,914.91	1,769,808.10	9,043,038.29
Contractual Services	479,140.53	668,097.38	0.00	1,612,994.17	184,592.80	1,793,611.71	4,738,436.59
Technology Expenses	49,903.73	4,997,115.91	0.00	806,737.80	45,422.12	618,243.63	6,517,423.19
Other Operating Expenses	207,101.92	856,477.90	1,875.10	1,358,904.24	4,810.52	256,292.76	2,685,462.44
SUBTOTAL: Operating Expenses	\$750,228.15	\$8,010,727.42	\$377,181.68	\$11,626,135.40	\$7,088,267.01	\$4,447,964.42	\$32,300,504.08
Supplies and Materials							
General Supplies & Materials	221,337.12	34,216.12	0.00	118,412.46	7.19	13,273.92	387,246.81
Maint & Const Materials	14,328.26	723,169.63	0.00	27,430,300.06	95,554.17	152,738.60	28,416,090.72
Automotive Supplies & Materials	0.00	1,024,104.87	0.00	5,830,334.49	0.00	84.97	6,854,524.33
SUBTOTAL: Supplies and Materials	\$235,665.38	\$1,781,490.62	\$0.00	\$33,379,047.01	\$95,561.36	\$166,097.49	\$35,657,861.86
Travel							
In State Travel	58,484.42	86,570.81	0.00	9,941.29	72,942.02	56,606.17	284,544.71
Out of State Travel	899.68	72,982.70	0.00	0.00	1,684.51	1,010.67	76,577.56
SUBTOTAL: Travel	\$59,384.10	\$159,553.51	\$0.00	\$9,941.29	\$74,626.53	\$57,616.84	\$361,122.27
Capital Outlay							
Land	0.00	(312,004.68)	311,714.16	0.00	1,871,104.91	0.00	1,870,814.39
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	387,580,200.43	0.00	387,580,200.43
Buildings	0.00	12,000.00	1,048,173.92	0.00	0.00	0.00	1,060,173.92
Heavy Equipment and Vehicles	0.00	0.00	0.00	2,551,472.46	0.00	0.00	2,551,472.46
IT Hardware / Software	0.00	0.00	0.00	11,495.00	0.00	0.00	11,495.00
Specialty Equipment	0.00	0.00	0.00	0.00	64,440.00	62,139.20	126,579.20
SUBTOTAL: Capital Outlay	\$0.00	(\$300,004.68)	\$1,359,888.08	\$2,562,967.46	\$389,515,745.34	\$62,139.20	\$393,200,735.40
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	8,213,104.92	8,213,104.92
Highway Safety Office	0.00	(1,096.25)	0.00	0.00	0.00	2,490,000.23	2,488,903.98
Other Government Aid	0.00	0.00	0.00	0.00	(48,033.86)	30,357,165.27	30,309,131.41
SUBTOTAL: Government Aid & Distr	\$0.00	(\$1,096.25)	\$0.00	\$0.00	(\$48,033.86)	\$41,060,270.42	\$41,011,140.31
Internal Redistributions							
Redistribution	2,301,970.83	(18,955,852.34)	0.00	5,870,627.75	8,485,330.36	2,297,923.40	0.00
SUBTOTAL: Internal Redistributions	\$2,301,970.83	(\$18,955,852.34)	\$0.00	\$5,870,627.75	\$8,485,330.36	\$2,297,923.40	\$0.00
GRAND TOTAL:	\$6,846,501.84	\$9,852,363.04	\$1,737,069.76	\$63,893,053.93	\$415,337,682.45	\$51,032,064.50	\$548,698,735.52

BUDGET STATUS REPORT
AGENCY SUMMARY BY ORGANIZATIONAL ELEMENT
October 2022

COST BY ORGANIZATIONAL STRUCTURE	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
OFFICE OF THE DIRECTOR						
110 - DIRECTOR AND DEPUTIES	846,455.15	67,759.69	220,792.06	625,663.09	26.08%	0.00
140 - LEGAL	959,185.20	88,624.42	396,119.78	563,065.42	41.30%	171,636.73
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,708,886.76	187,006.18	759,925.88	1,948,960.88	28.05%	221,279.69
SUBTOTAL: OFFICE OF THE DIRECTOR	\$4,514,527.11	\$343,390.29	\$1,376,837.72	\$3,137,689.39	30.50%	\$392,916.42
OFFICE OF ENGINEERING						
130 - CONTROLLER DIVISION	2,278,319.33	143,183.95	802,137.35	1,476,181.98	35.21%	0.00
250 - STRATEGIC PLANNING DIVISION	3,552,814.61	370,057.64	1,219,337.41	2,333,477.20	34.32%	2,711,563.64
320 - BRIDGE DIVISION	8,229,416.44	631,084.48	2,291,369.43	5,938,047.01	27.84%	2,337,207.58
340 - TRAFFIC ENGINEERING DIVISION	4,966,090.47	407,577.27	1,391,317.10	3,574,773.37	28.02%	415,853.89
350 - RIGHT OF WAY DIVISION	5,187,568.83	356,511.10	1,369,638.20	3,817,930.63	26.40%	3,776.30
360 - PROJECT DEVELOPMENT DIVISION	16,213,257.35	1,046,192.75	4,295,182.73	11,918,074.62	26.49%	15,670,204.70
370 - ROADWAY DESIGN DIVISION	28,077,536.46	1,658,083.44	6,061,799.83	22,015,736.63	21.59%	21,105,380.40
420 - PROGRAM MANAGEMENT DIVISION	1,863,372.03	113,818.42	451,609.46	1,411,762.57	24.24%	130,976.97
580 - LOCAL ASSISTANCE DIVISION	2,949,496.32	198,560.11	723,949.95	2,225,546.37	24.54%	1,847,058.39
SUBTOTAL: OFFICE OF ENGINEERING	\$73,317,871.84	\$4,925,069.16	\$18,606,341.46	\$54,711,530.38	25.38%	\$44,222,021.87
OFFICE OF OPERATIONS						
170 - HUMAN RESOURCES DIVISION	3,567,884.49	165,882.18	722,093.03	2,845,791.46	20.24%	2,050.00
260 - OPERATIONS DIVISION	24,123,422.68	1,013,463.66	5,499,936.36	18,623,486.32	22.80%	8,264,624.81
280 - BUSINESS TECH SUPPORT DIVISION	23,727,781.30	1,931,387.03	7,768,924.70	15,958,856.60	32.74%	20,946,280.11
380 - CONSTRUCTION DIVISION	3,145,269.21	239,342.24	1,002,115.69	2,143,153.52	31.86%	15,811.92
390 - MATERIALS & RESEARCH DIVISION	13,625,804.16	1,250,670.33	3,742,267.03	9,883,537.13	27.46%	8,629,802.01
610 - DISTRICT 1	35,639,014.89	3,319,403.70	13,647,014.47	21,992,000.42	38.29%	8,920,077.85
620 - DISTRICT 2	23,626,361.18	1,866,075.19	7,643,817.76	15,982,543.42	32.35%	10,483,692.12
630 - DISTRICT 3	33,140,815.51	3,043,233.18	10,805,930.09	22,334,885.42	32.61%	6,843,330.55
640 - DISTRICT 4	35,368,481.02	3,319,626.23	12,209,445.62	23,159,035.40	34.52%	8,788,509.94
650 - DISTRICT 5	23,272,237.23	1,555,533.92	6,492,141.82	16,780,095.41	27.90%	7,070,208.12
660 - DISTRICT 6	26,908,828.90	2,662,282.28	9,980,814.72	16,928,014.18	37.09%	7,779,393.69
670 - DISTRICT 7	19,493,678.30	1,651,457.50	6,913,977.71	12,579,700.59	35.47%	5,553,188.46
680 - DISTRICT 8	17,575,744.11	1,047,032.65	6,498,801.06	11,076,943.05	36.98%	5,053,946.05
SUBTOTAL: OFFICE OF OPERATIONS	\$283,215,322.98	\$23,065,390.09	\$92,927,280.06	\$190,288,042.92	32.81%	\$98,350,915.63
BUDGETARY CONTROL						
902 - SUPPLY BASE	0.00	(149,072.59)	484,164.18	(484,164.18)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	41,659,491.06	317,123.06	1,615,688.19	40,043,802.87	3.88%	46,715.73
904 - TRANSPORTATION CAPITAL	780,666,472.37	104,327,199.41	433,688,423.91	346,978,048.46	55.55%	1,129,195,105.01
SUBTOTAL: BUDGETARY CONTROL	\$822,325,963.43	\$104,495,249.88	\$435,788,276.28	\$386,537,687.15	52.99%	\$1,129,241,820.74
AGENCY TOTAL	\$1,183,373,685.36	\$132,829,099.42	\$548,698,735.52	\$634,674,949.84	46.37%	\$1,272,207,674.66

**FY-2023
HIGHWAY CONSTRUCTION CONTRACT LETTINGS
(INCLUDES CONTRACTED CONSTRUCTION COSTS ONLY)
\$ IN MILLIONS**



SUMMARY BY PROGRAM YEAR					
LETTING DATE	STATE SYSTEM			LOCAL SYSTEM	TOTAL
	FY-2023 PROGRAM PROJECTS	PRIOR YEAR PROJECTS	ADVANCED PROJECTS	FY-2023 PROJECTS	
7/21/2022	135.92			0.46	136.38
8/25/2022	56.48	18.57		32.19	107.24
9/29/2022	35.42	12.66		13.02	61.10
10/20/2022	4.01	14.12		0.76	18.89
11/3/2022					
12/15/2022					
1/26/2023					
3/2/2023					
4/6/2023					
5/11/2023					
6/15/2023					
	231.83	45.35	0.00	46.43	323.61

SUMMARY BY DISTRICT									
LETTING DATE	D-1	D-2	D-3	D-4	D-5	D-6	D-7	D-8	TOTAL
7/21/2022	15.99		11.29	4.84	50.14	50.09	4.03		136.38
8/25/2022	14.98	45.58	16.98			6.16	23.54		107.24
9/29/2022	34.35	11.72	0.76	3.30	1.50	0.75	8.72		61.10
10/20/2022	15.10	0.76						3.03	18.89
11/3/2022									
12/15/2022									
1/26/2023									
3/2/2023									
4/6/2023									
5/11/2023									
6/15/2023									
	80.42	58.06	29.03	8.14	51.64	57.00	36.29	3.03	323.61

	State System				Local System
	Total Letting(1)	FY-2023 Program (2)	Prior Year Projects (3)	Advanced Projects	FY-2023 Program (4)
% Let to Date	42.4%	39.9%	51.2%	0.0%	49.7%
Actual \$ Let	323.61	231.83	45.35	0.00	46.43
Projected \$ Remaining	440.55	349.64	43.19	0.69	47.03
Total	\$764.16	\$581.47	\$88.54	\$0.69	\$93.46

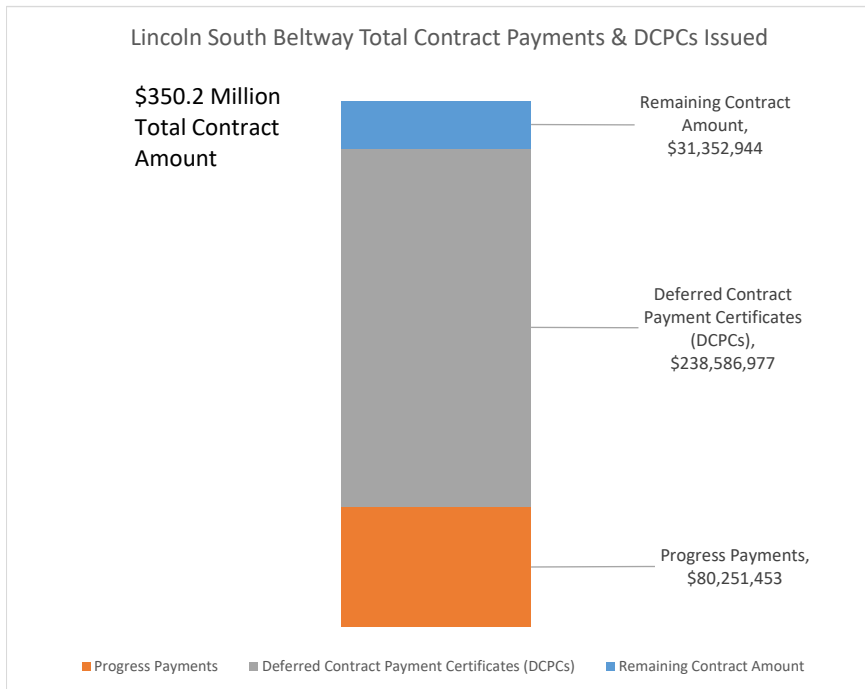
- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
 - (2) FY-2023 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
 - (3) Prior Year Projects - Includes projects from previous years' programs.
 - (4) Local System Program - Includes all local system projects.
- Projected dollars are updated estimates as of October 31, 2022.

Lincoln South Beltway Construction Contract Payments and Deferred Payment Certificates Issued

Through October 2022

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 October 2022)

Remaining Contract Amount	\$31,352,944
Progress Payments	\$80,251,453
Deferred Contract Payment Certificates (DCPCs)	\$238,586,977

DCPC Payments Due by State Fiscal Year (for DCPCs Issued Through October 2022)

FY 2023	\$15,000,000
FY 2024	\$29,941,375
FY 2025	\$29,876,813
FY 2026	\$29,884,313
FY 2027	\$29,877,875
FY 2028	\$29,875,000
FY 2029	\$29,882,563
FY 2030	\$29,882,438
FY 2031	\$14,366,602
Total DCPCs to date	\$238,586,977

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 (CMAQ) = Funding to State and local governments for transportation projects and programs to help meet the requirements of the Clean Air Act. Funding is available to reduce congestion and improve air quality for areas that do not meet the National Ambient Air Quality Standards.

EQUITY BONUS = Provides each state with a specific share of the aggregate funding for major highway programs. Every state is guaranteed at least a specified percentage of that State's share of contributions to the Highway Account of the Highway Trust Fund.

HIGHWAY PLANNING = Federal-aid highway program to assist State transportation agencies in the planning and the development of the National Highway System.

HIGHWAY SAFETY IMPROVEMENT PROGRAM (HSIP) = Federal-aid program with the purpose of achieving a significant reduction in fatalities and serious injuries on all public roads, including non-State-owned public roads and roads on tribal lands. Funds are provided to assist in correcting or improving a hazardous road location or feature and to address a highway safety problem that is identified in the state's Strategic Highway Safety Plan (SHSP).

METROPOLITAN PLANNING = Assists in development of transportation improvement, long-range transportation plans and other technical studies in the metropolitan areas.

NATIONAL HIGHWAY FREIGHT PROGRAM (NHFP) = To improve efficient movement of freight on the National Highway Freight Network (NHFN).

NATIONAL HIGHWAY PERFORMANCE PROGRAM (NHPP) = To provide support for the condition and performance of the National Highway System (NHS), to provide support for the construction of new facilities on the NHS and to ensure that investments of Federal-aid funds in highway construction are directed to support progress toward the achievement of performance targets established in a State's asset management plan for the NHS.

RAIL-HIGHWAY – HAZARD ELIMINATION and PROTECTION DEVICES = To achieve a significant reduction in traffic fatalities and serious injuries at all at-grade public rail highway crossings. Eligibility projects include, but not limited to, the installation of protective devices, the elimination of hazards, and grade crossing separation.

REDISTRIBUTION = Additional funds apportioned to states that may be used for any purpose described in section 133(b) of title 23, U.S.C.

RESEARCH = To provide a systematic investigation that provides facts, principals and collects information on a particular subject. Effective research projects are conducted to provide a safer, more efficient, and longer lasting transportation network in collaboration with public and private industry, FHWA and academia.

SPECIAL LIMITATION & EXEMPT = Funds that are awarded with their own obligation limitation and are not subject to the annual limitation.

SURFACE TRANSPORTATION BLOCK GRANT PROGRAM (STBG) = Federal-aid highway funding program that funds a broad range of surface transportation capital needs, including many roads, transit, sea and airport access, vanpool, bike and pedestrian facilities. This program is divided into many sub-categories by population.

TRANSPORTATION ALTERNATIVES PROGRAM (TAP) = Funding provided for programs and projects defined as transportation alternatives, including on and off road pedestrian and bicycle facilities, infrastructure projects for improving non-driver access to public transportation and enhanced mobility, community improvement activities and many more. The program is divided into sub-categories – flex based on population and recreational trails.

CARBON REDUCTION PROGRAM = Provides funding for projects to reduce transportation emissions or the development of carbon reduction strategies.

PROMOTING, RESILIENT, OPERATIONS FOR TRANSFORMATIVE, EFFICIENT, AND COST-SAVING TRANSPORTATION (PROTECT) = Planning resilience improvements, community resilience and evacuation routes, and at-risk coastal infrastructure.

BRIDGE FORMULA PROGRAM (BFP) = Funds used to replace, rehabilitate, preserve, protect, and construct bridges on public roads.

NATIONAL ELECTRIC VEHICLE INFRASTRUCTURE (NEVI) = To strategically deploy electric vehicle (EV) charging infrastructure and establish an interconnected network to facilitate data collection, access, and reliability.

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

Federal Trust Fund Apportionment Type	Fixing America's Surface Transportation = FAST		FAST and Infrastructure Investment and Jobs Act = IJJA		Infrastructure Investment and Jobs Act = IJJA							
	Fiscal 2021 Apportionment		Fiscal 2022 Apportionment		Fiscal 2023 Apportionment		Fiscal 2024 Apportionment		Fiscal 2025 Apportionment		Fiscal 2026 Apportionment	
	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska
National Hwy Perf Prog (NHPP)	22,811	173,531	25,136	203,378	27,170	207,541	29,588	221,000	30,180	225,400	30,784	229,900
Surface Transportation Block Grant (STBG)	11,717	88,296	13,136	97,777	13,202	98,923	12,955	107,500	13,214	109,700	13,478	111,800
STBG - Bridge Off System		3,777		5,036		5,036						
STBG - Flexible - Any Area		33,159		35,391		36,200						
STBG - MAPA - Omaha		16,227		17,760		18,116						
STBG - LCLC - Lincoln		6,395		7,000		7,140						
STBG - 5,001 to 200,000 Population		8,919										
STBG 5K-49,999 Population				7,948		8,107						
STBG 50K-200K Population				1,813		1,849						
STBG - 5,000 and Less Population		13,604		14,890		15,188						
Highway Planning		4,661		5,179		5,465						
Research		1,554		2,760		1,822						
Transportation Alternatives (TAP)	768	5,801	1,312	10,206	1,329	10,434						
Recreational Trails	82	1,217	81	1,205	82	1,217						
Highway Safety Improvement Prog (HSIP)	2,359	15,713	2,879	19,794	2,580	20,202	3,110	21,200	3,177	21,700	3,246	22,200
Rail-Highway Crossings	245	3,883	245	3,886	245	3,952	245	3,900	245	3,900	245	3,900
Congestion Mitigation & Air Qual (CMAQ)	2,444	10,744	1,983	10,985	2,293	11,205	2,639	11,600	2,692	11,900	2,746	12,100
Metropolitan Planning	358	1,777	438	2,186	447	2,230	456	2,300	465	2,300	474	2,400
National Freight Program	1,489	10,663	1,346	9,824	1,373	10,020	1,429	10,400	1,458	10,600	1,487	10,900
Carbon Reduction Program			1,234	9,214	1,258	9,398	1,283	9,600	1,309	9,800	1,335	10,000
PROTECT Formula			1,403	10,476	1,431	10,686	1,459	10,900	1,489	11,100	1,518	11,300
Redistribution - Certain Authorizations	55	0,398	393	2,869	128	0,934						
Redistribution - TIFIA												
Sub-Total Core Funds	\$42,328	\$ 312,023	\$ 49,586	\$ 381,800	\$ 51,538	\$ 386,742	\$ 53,164	\$ 398,400	\$ 54,229	\$ 406,400	\$ 55,313	\$ 414,500
National Highway Perf Exempt	603	4,524	602	4,500	603	4,500						
Bridge Formula Program			5,308	45,000	5,308	45,000	5,308	45,000	5,308	45,000	5,308	45,000
NEVI Charging Infrastructure			615	4,472	885	6,436	500	6,000	500	6,000	500	6,000
Highway Infrastructure Bridge			1,145	19,395								
Emergency Relief Supplement 2022			1,254	40,019								
Hwy Infra Prog for Comm Proj Congr-Directed			847	5,000								
Others & Ext of Alloc Programs												
Total	\$42,931	\$ 316,547	\$ 59,357	\$ 500,186	\$ 58,334	\$ 442,678	\$ 58,972	\$ 449,400	\$ 60,037	\$ 457,400	\$ 61,121	\$ 465,500
Obligation Authority												
Core Formula Obligation Limitation	46,365	277,251	57,473	345,402	12,127	70,995						
August Redistribution	4,178	20,000	6,177	26,000								
Total Annual Obligation Authority	\$50,543	297,251	\$ 57,473	371,402	\$ 12,127	70,995						

Not available at this time.

Not available at this time.

Footnotes:

Fiscal 2024 through Fiscal 2026 amounts are AASHTO estimates.

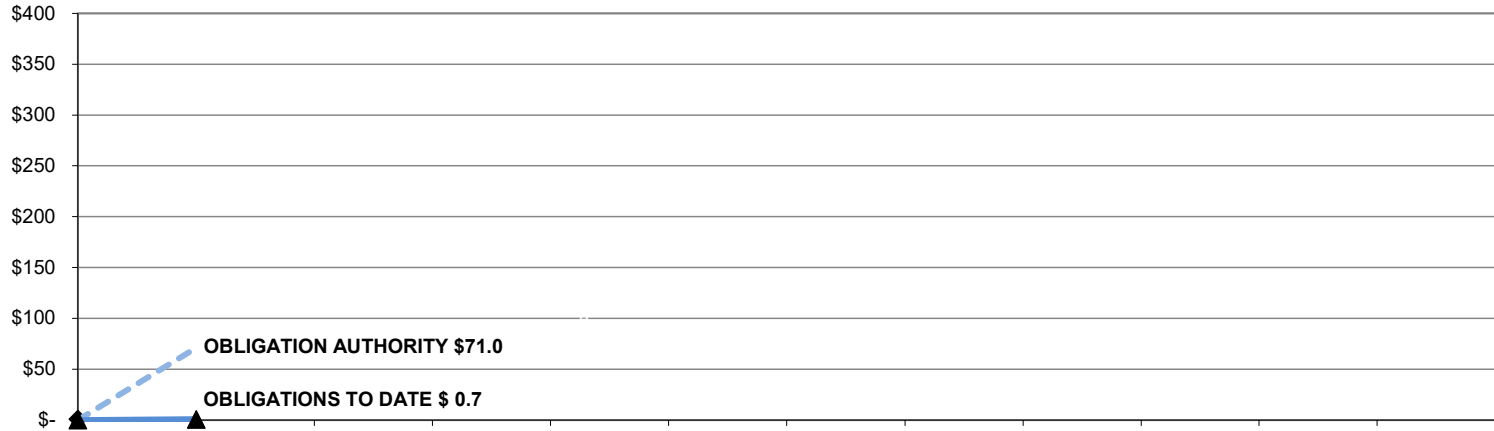
**STATUS OF FEDERAL HIGHWAY APPORTIONMENTS
FEDERAL FY-2023
OCTOBER 31, 2022**

APPORTIONMENT TYPE	APPORT	FAST Act & IJA	TRANSFERS	TOTAL	OBLIGATIONS ^(A)	CURRENT	ADVANCED	UNPAID OBLIGATIONS
	BALANCE 9/30/2022	FY-2023 APPORT ^(B)	ADJ & SPECIAL APPORT			APPORT BALANCE	CONSTRUCTION COMMITTED	
National Hwy Perf Prog (NHPP)	2,919,312	207,541,470	-	210,460,782	1,108,883	209,351,899	197,545,240	75,551,766
STBG/STP - Bridge Off System	71,480	5,036,343	-	5,107,823	51,342	5,056,481	-	7,195,656
STBG/STP - Flexible - Any Area	4,224,231	36,199,995	-	40,424,226	(314,557)	40,738,783	77,378,976	63,011,864
STBG/STP - MAPA - Omaha	7,529,619	18,115,820	-	25,645,439	(13,508)	25,658,947	35,681,971	33,000,342
STBG/STP - LCLC - Lincoln	20,429,489	7,139,647	-	27,569,136	-	27,569,136	73,093	1,436,438
STBG/STP - 5,001 to 200,000 Pop	693,793	-	-	693,793	-	693,793	-	34,731,884
STBG/STP - 5,000 & Less Pop	183,876	15,187,786	-	15,371,662	-	15,371,662	-	10,319,216
STBG 5K-49,999 Population	617,854	8,107,333	-	8,725,187	-	8,725,187	-	6,629,339
STBG 50K-200,000 Population	1,813,121	1,849,383	-	3,662,504	-	3,662,504	-	-
Congestion Mitigation & Air Qual	5,271,890	11,205,146	-	16,477,036	-	16,477,036	-	11,727,057
Carbon Reduction under 5,000 & Less	1,804,692	1,840,785	-	3,645,477	-	3,645,477	-	-
Carbon Reduction 5K-49,999 Pop	963,355	982,622	-	1,945,977	-	1,945,977	-	-
Carbon Reduction 50K-200,000 Pop	219,753	224,148	-	443,901	-	443,901	-	-
Carbon Reduction >200,000 Pop	3,000,985	3,061,005	-	6,061,990	-	6,061,990	-	-
Carbon Reduction Prog Flex	3,224,730	3,289,225	-	6,513,955	-	6,513,955	-	-
Protect Program IJA	10,266,897	10,472,235	-	20,739,132	-	20,739,132	-	-
Protect Planning IJA	209,529	213,719	-	423,248	-	423,248	-	-
Highway Safety Improvemt Prog	35,298,968	20,201,523	-	55,500,491	(137,422)	55,637,913	1,915,919	15,490,975
Rail-Hwy - Hazard Elimination	1,254,081	3,952,395	-	5,206,476	11,949	5,194,527	-	3,127,780
Rail-Hwy - Protection Devices	9,919,521	-	-	9,919,521	-	9,919,521	-	1,731,469
Highway Planning	3,280,051	5,464,719	-	8,744,770	-	8,744,770	2,089	9,058,532
Research	19,427	1,821,573	-	1,841,000	-	1,841,000	264,537	7,505,946
Metropolitan Planning	882,822	2,230,188	-	3,113,010	-	3,113,010	-	2,812,664
National Hwy Freight Program	512,211	10,020,078	-	10,532,289	-	10,532,289	-	1,086,746
TAP - Flex	6,099,905	4,277,984	-	10,377,889	-	10,377,889	-	1,543,192
TAP - >200,000 Population	3,247,712	3,084,839	-	6,332,551	-	6,332,551	-	2,004,494
TAP - 50K - 200,000 Population	220,948	225,894	-	446,842	-	446,842	-	-
TAP - 5,001 to 200,000 Population	582,841	-	-	582,841	-	582,841	-	477,739
TAP - 5K-49,999 Population	968,591	990,273	-	1,958,864	-	1,958,864	-	-
TAP - 5,000 and Less Population	3,522,825	1,855,118	-	5,377,943	-	5,377,943	-	344,409
Recreational Trails	3,613,649	1,205,213	-	4,818,862	-	4,818,862	-	1,382,336
Enhancement	1,010	-	-	1,010	-	1,010	-	331,818
Safe Routes to School Prog	243,972	-	-	243,972	-	243,972	-	-
Redistribution - Certain Auth.	-	946,177	-	946,177	-	946,177	-	7,231,498
Redistribution - TIFIA	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	7
Total Formula Funds	\$ 133,113,140	\$ 386,742,636	\$ -	\$ 519,855,776	\$ 706,688	\$ 519,149,088	\$ 312,861,825	\$ 298,489,249
Allocated/Discretionary Funds	495,857	-	(180,585)	315,272	-	315,272	-	225,614
Total Subject to Annual Obligation Limits	\$ 133,608,997	\$ 386,742,636	\$ (180,585)	\$ 520,171,048	\$ 706,688	\$ 519,464,360	\$ 312,861,825	\$ 298,714,862
Special Limit/Allocated Exempt Equity Bonus	103,006,753	55,935,929	(187,032)	158,755,651	36,176	158,719,475	278,470	60,018,635
GRAND TOTAL	\$ 236,615,750	\$ 442,678,565	\$ (367,617)	\$ 678,926,699	\$ 742,863	\$ 678,183,835	\$ 313,140,295	\$ 358,733,497

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

(B) FY23 Apportionment per Public Law 117-58 through September 30, 2022.

**STATUS OF FEDERAL HIGHWAY OBLIGATION AUTHORITY
FEDERAL FY-2023
(\$ IN MILLIONS)**



	Begin Bal	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Obligation Authority	0.0	71.0											
OA Used	0.0	0.7											

	<u>FEDERAL FY-2022</u> <u>OBLIGATION AUTHORITY</u>		<u>FEDERAL FY-2023</u> <u>OBLIGATION AUTHORITY</u>		
<u>FORMULA AND ALLOCATED FUNDS SUBJECT TO</u> <u>ANNUAL OBLIGATION LIMITATION</u>	As of September 30, 2022		As of October 31, 2022		
Formula Obligation Limitation	\$	345.4	\$	71.0	
August Redistribution		26.0		-	
Redistribution - TIFIA		-		-	Period Expired
Transfers	\$	0.8	\$	-	8.3%
Subtotal	\$	372.2	\$	71.0	
Other Allocation Obligation Limitation		0.1		-	
Annual Obligation Limitation		\$ 372.3		\$ 71.0	
Formula Obligations to Date		(372.3)		(0.7)	Obligated
Allocated Obligations to Date		-		-	1.0%
Subtotal		\$ (372.3)		\$ (0.7)	
Obligation Authority Balance		0.0		\$ 70.3	
<u>SPECIAL LIMITATION</u>					
National Highway Perf Exempt		4.5		4.5	
Highway Infrastructure (NON-COVID)		68.8		0.0	
HIP Bridge Formula Program-FY23		0.0		38.3	
HIP Bridge Formula PGM Off-Sys-FY23		0.0		6.7	
HIP Natl Electric Vhcle Infra-FY23		0.0		6.4	
Emergency Rel 2022 Supplement		20.8		0.0	
Hwy Infra Prog for Comm Proj Congr-Directed		5.0		0.0	
National Infrastructure Investments Build 2020		7.6		0.0	
Previous Years Funding		61.3		102.8	
Total Special Obligation Limitation	\$	168.0	\$	158.7	
Obligations to Date		(64.7)		-	
Obligation Authority Balance	\$	103.3	\$	158.7	

Obligation Authority per Public Law 117-180 reflects 77/365 days through December 16, 2022.

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM**

CURRENT MONTH - OCTOBER 2022

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	2,343,845.08	0.00	297.22	1,250.39	15,430.45	2,360,823.14
	RIGHT OF WAY	322,104.51	0.00	0.00	5,079.70	0.00	327,184.21
	CONSTRUCTION	46,980,941.98	43,370,212.71	283,606.17	3,685,678.76	62,542.41	94,382,982.03
	CONSTRUCTION ENGINEERING	941,764.37	1,038,469.59	18,458.73	23,537.53	38,929.33	2,061,159.55
	PLANNING & RESEARCH	41,479.60	10,375.46	0.00	0.00	41,487.95	93,343.01
	TOTAL	\$ 50,630,135.54	\$ 44,419,057.76	\$ 302,362.12	\$ 3,715,546.38	\$ 158,390.14	\$ 99,225,491.94
LOCAL	PRELIMINARY ENGINEERING	116,659.98	304,549.38	13,360.81	65,550.64	1,558.84	501,679.65
	RIGHT OF WAY	0.00	375,863.24	273.35	92,803.74	546.77	469,487.10
	CONSTRUCTION	842,142.27	2,349,869.21	499,816.77	740,301.28	125,383.14	4,557,512.67
	CONSTRUCTION ENGINEERING	25,080.19	296,959.25	26,024.48	157,025.57	453.80	505,543.29
	TOTAL	\$ 983,882.44	\$ 3,327,241.08	\$ 539,475.41	\$ 1,055,681.23	\$ 127,942.55	\$ 6,034,222.71
NON-HWY	PRELIMINARY ENGINEERING	1,402,845.98	40,054.53	0.00	119.81	9,893.79	1,452,914.11
	RIGHT OF WAY	103,881.83	0.00	0.00	0.00	0.00	103,881.83
	CONSTRUCTION	61,534.75	667,895.02	17,896.11	149,077.63	0.00	896,403.51
	CONSTRUCTION ENGINEERING	529,659.02	36,436.03	141.75	8,986.31	0.00	575,223.11
	TRAFFIC SAFETY & TRANS	135,522.09	813,132.04	0.00	0.00	0.00	948,654.13
	PLANNING & RESEARCH	484,311.55	768,369.04	0.00	9,322.70	210,237.02	1,472,240.31
	PUBLIC TRANSPORTATION ASSIST	323,974.57	1,408,131.63	0.00	0.00	23,603.80	1,755,710.00
	Information Technology	13,501.07	8,456.87	0.00	0.00	0.00	21,957.94
	TOTAL	\$ 3,055,230.86	\$ 3,742,475.16	\$ 18,037.86	\$ 167,506.45	\$ 243,734.61	\$ 7,226,984.94
TOTAL - CURRENT MONTH		\$ 54,669,248.84	\$ 51,488,774.00	\$ 859,875.39	\$ 4,938,734.06	\$ 530,067.30	\$ 112,486,699.59

FISCAL YEAR TO DATE - OCTOBER 2022

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	8,563,244.51	0.00	1,391.56	67,791.61	35,376.84	8,667,804.52
	RIGHT OF WAY	1,093,511.94	0.00	0.00	68,443.19	0.00	1,161,955.13
	CONSTRUCTION	140,833,074.37	233,917,259.05	604,666.59	12,342,939.32	87,470.34	387,785,409.67
	CONSTRUCTION ENGINEERING	3,176,493.04	5,339,417.65	43,059.70	95,967.37	50,467.04	8,705,404.80
	PLANNING & RESEARCH	232,309.39	61,383.16	0.00	0.00	60,015.16	353,707.71
	TOTAL	\$ 153,898,633.25	\$ 239,318,059.86	\$ 649,117.85	\$ 12,575,141.49	\$ 233,329.38	\$ 406,674,281.83
LOCAL	PRELIMINARY ENGINEERING	915,805.64	1,082,141.59	24,854.05	(834,930.81)	3,177.99	1,191,048.46
	RIGHT OF WAY	(953,893.24)	2,156,922.45	2,666.94	290,971.56	2,814.44	1,499,482.15
	CONSTRUCTION	2,479,270.07	17,475,810.70	1,241,882.50	1,759,384.08	389,466.70	23,345,814.05
	CONSTRUCTION ENGINEERING	55,976.29	1,607,174.48	90,245.32	216,202.36	10,200.10	1,979,798.55
	TOTAL	\$ 2,497,158.76	\$ 22,322,049.22	\$ 1,359,648.81	\$ 1,431,627.19	\$ 405,659.23	\$ 28,016,143.21
NON-HWY	PRELIMINARY ENGINEERING	5,467,477.50	73,649.96	0.00	4,945.05	11,777.65	5,557,850.16
	RIGHT OF WAY	378,052.49	0.00	0.00	0.00	0.00	378,052.49
	CONSTRUCTION	1,080,695.00	1,067,660.84	17,896.11	249,019.07	0.00	2,415,271.02
	CONSTRUCTION ENGINEERING	2,134,996.91	54,840.02	141.75	13,580.42	0.00	2,203,559.10
	TRAFFIC SAFETY & TRANS	302,492.92	2,690,458.08	0.00	0.00	0.00	2,992,951.00
	PLANNING & RESEARCH	1,064,110.88	1,650,359.63	0.00	16,066.23	1,378,323.06	4,108,859.80
	PUBLIC TRANSPORTATION ASSIST	2,968,287.59	5,298,966.67	5,851.50	712.08	113,123.96	8,386,941.80
	Information Technology	42,012.35	16,737.91	0.00	0.00	0.00	58,750.26
	TOTAL	\$ 13,438,125.64	\$ 10,852,673.11	\$ 23,889.36	\$ 284,322.85	\$ 1,503,224.67	\$ 26,102,235.63
TOTAL - FISCAL YEAR TO DATE		\$ 169,833,917.65	\$ 272,492,782.19	\$ 2,032,656.02	\$ 14,291,091.53	\$ 2,142,213.28	\$ 460,792,660.67

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT
OCTOBER 2022**

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	2,078,588,787.40	1,095,167,532.34	983,421,255.06	50,630,135.54	153,898,633.25	256,053,745.84
	FEDERAL	1,532,130,557.14	1,273,230,590.89	258,899,966.25	44,419,057.76	239,318,059.86	353,353,493.57
	COUNTY	3,295,142.15	2,296,206.05	998,936.10	302,362.12	649,117.85	760,382.16
	CITY	100,159,553.72	69,773,799.23	30,385,754.49	3,715,546.38	12,575,141.49	26,650,538.55
	OTHER	15,891,504.96	13,841,676.39	2,049,828.57	158,390.14	233,329.38	837,664.68
STATE HIGHWAY SYSTEM TOTALS		\$ 3,730,065,545.37	\$ 2,454,309,804.90	\$ 1,275,755,740.47	\$ 99,225,491.94	\$ 406,674,281.83	\$ 637,655,824.80
LOCAL HIGHWAY SYSTEM							
	STATE	56,568,827.91	40,850,687.40	15,718,140.51	983,882.44	2,497,158.76	8,923,181.95
	FEDERAL	352,625,262.71	269,678,980.94	82,946,281.77	3,327,241.08	22,322,049.22	46,631,631.16
	COUNTY	20,132,502.49	16,293,193.57	3,839,308.92	539,475.41	1,359,648.81	2,724,470.40
	CITY	125,838,790.57	76,441,015.56	49,397,775.01	1,055,681.23	1,431,627.19	3,731,207.25
	OTHER	6,245,720.57	5,405,345.31	840,375.26	127,942.55	405,659.23	1,514,999.01
LOCAL HIGHWAY SYSTEM TOTALS		\$ 561,411,104.25	\$ 408,669,222.78	\$ 152,741,881.47	\$ 6,034,222.71	\$ 28,016,143.21	\$ 63,525,489.77
NON-HIGHWAY							
	STATE	465,125,955.23	378,307,835.09	86,818,120.14	3,055,230.86	13,438,125.64	65,670,444.13
	FEDERAL	255,038,404.81	125,859,715.99	129,178,688.82	3,742,475.16	10,852,673.11	26,082,714.19
	COUNTY	673,682.46	598,805.11	74,877.35	18,037.86	23,889.36	23,890.03
	CITY	9,716,393.37	5,118,098.24	4,598,295.13	167,506.45	284,322.85	439,212.80
	OTHER	15,039,729.32	12,798,006.38	2,241,722.94	243,734.61	1,503,224.67	1,704,521.95
NON-HIGHWAY TOTALS		\$ 745,594,165.19	\$ 522,682,460.81	\$ 222,911,704.38	\$ 7,226,984.94	\$ 26,102,235.63	\$ 93,920,783.10
GRAND TOTALS		\$ 5,037,070,814.81	\$ 3,385,661,488.49	\$ 1,651,409,326.32	\$ 112,486,699.59	\$ 460,792,660.67	\$ 795,102,097.67

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY WORK PHASE
OCTOBER 2022**

WORK PHASE	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
OTHER	2,784,763.64	1,562,391.13	1,222,372.51	21,957.94	58,750.26	669,610.25
PRELIMINARY ENGINEERING	557,356,937.36	372,341,153.11	185,015,784.25	4,315,416.90	15,416,703.14	36,997,940.33
RIGHT OF WAY	172,876,709.14	124,443,336.94	48,433,372.20	900,553.14	3,039,489.77	6,474,302.20
UTILITIES	50,846,236.88	30,305,408.20	20,540,828.68	195,205.81	933,225.55	3,430,942.35
CONSTRUCTION	3,742,350,435.93	2,558,970,058.89	1,183,380,377.04	99,641,692.40	412,613,269.19	683,510,282.08
CONSTRUCTION ENGINEERING	263,778,332.30	144,903,176.76	118,875,155.54	3,141,925.95	12,888,762.45	28,759,640.06
TRAFFIC SAFETY	40,599,296.38	19,488,352.40	21,110,943.98	948,654.13	2,992,951.00	5,728,438.51
PLANNING & RESEARCH	99,229,224.95	66,297,268.62	32,931,956.33	1,565,583.32	4,462,567.51	10,739,355.42
PUBLIC TRANSPORTATION	107,248,878.23	67,350,342.44	39,898,535.79	1,755,710.00	8,386,941.80	18,791,586.47
GRAND TOTALS	\$ 5,037,070,814.81	\$ 3,385,661,488.49	\$ 1,651,409,326.32	\$ 112,486,699.59	\$ 460,792,660.67	\$ 795,102,097.67

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY FINANCING PARTICIPANT
OCTOBER 2022**

WHO	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
STATE FUNDS						
ROADS OPERATION FUND	1,255,176,006.60	904,893,304.31	350,282,702.29	17,272,358.48	75,971,079.10	161,519,003.88
ROADS OPERATION FUND AC*	268,020,729.12	34,279,845.37	233,740,883.75	16,640,903.35	9,917,152.95	28,027,672.60
GRADE CROSSING FUND	1,733,211.51	745,735.66	987,475.85	61,808.20	228,904.07	270,715.15
GRADE SEPARATION-TMT	8,571,657.29	8,554,604.03	17,053.26	6,276.12	1,084,378.94	1,092,925.48
MAPA BRIDGE STUDY	100,125.88	79,290.58	20,835.30	0.00	27,954.51	63,452.70
RECREATION ROAD FUND	16,333,785.45	12,651,651.30	3,682,134.15	743,684.49	860,499.72	3,902,846.15
ST HWY CAPITAL IMPR	827,071,825.05	404,850,348.75	422,221,476.30	16,248,593.29	65,378,564.86	106,659,367.32
STATE AID BRIDGE	2,503,739.69	2,120,724.05	383,015.64	75,293.64	65,931.49	78,086.49
TRANS INFRA BANK	220,772,489.95	146,150,550.78	74,621,939.17	3,620,331.27	16,299,452.01	29,033,302.15
TOTAL STATE FUNDS	\$ 2,600,283,570.54	\$ 1,514,326,054.83	\$ 1,085,957,515.71	\$ 54,669,248.84	\$ 169,833,917.65	\$ 330,647,371.92
FEDERAL FUNDS	2,139,794,224.66	1,668,769,287.82	471,024,936.84	51,488,774.00	272,492,782.19	426,067,838.92
COUNTY FUNDS	24,101,327.10	19,188,204.73	4,913,122.37	859,875.39	2,032,656.02	3,508,742.59
CITY FUNDS	235,714,737.66	151,332,913.03	84,381,824.63	4,938,734.06	14,291,091.53	30,820,958.60
OTHER FUNDS	37,176,954.85	32,045,028.08	5,131,926.77	530,067.30	2,142,213.28	4,057,185.64
GRAND TOTALS	\$ 5,037,070,814.81	\$ 3,385,661,488.49	\$ 1,651,409,326.32	\$ 112,486,699.59	\$ 460,792,660.67	\$ 795,102,097.67

*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
October 31, 2022**

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
Revenue	\$ 8,702,457.32	\$ 32,017,107.91	\$ 650,409,206.97		
Expenditures					
Expressway and High Priority Corridors	16,046,977.98	65,005,211.12	325,827,190.88	413,765,698.64	186,612,025.75
Other Highways	201,615.31	373,353.74	79,023,157.87	8,455,777.66	134,144,631.43
BNA Projects Completed/Closed			158,878,188.53		
Total	\$ 16,248,593.29	\$ 65,378,564.86	\$ 563,728,537.28	\$ 422,221,476.30	\$ 320,756,657.18
Funds Available			\$ 86,680,669.69		

**Transportation Innovation Act
Financial Status
October 31, 2022**

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		
Revenue	\$ 2,499,107.10	\$ 10,031,765.06	\$ 196,101,578.76		
Expenditures					
Accelerated State Highway Capital Improvement Program	3,412,988.43	14,021,853.16	133,907,745.71	62,176,571.13	222,692,854.72
County Bridge Match Program	157,342.84	1,427,598.85	10,070,055.57	10,993,031.31	5,567,186.00
Economic Opportunity Program	50,000.00	850,000.00	2,172,749.50	1,452,336.73	13,740,500.00
TIB Projects Completed/Closed			5,332,421.20		
Total Expenditures	\$ 3,620,331.27	\$ 16,299,452.01	\$ 151,482,971.98	\$ 74,621,939.17	\$ 242,000,540.72
Funds Available			\$ 44,618,606.78		

**FEDERAL FUND PURCHASE PROGRAM
FINANCIAL STATUS**

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

	Federal FY-18	Federal FY-19	Federal FY-20	Federal FY-21	ESTIMATED Federal FY-22
	Payment was made March 2019	Payment was made March 2020	Payment was made March 2021	Payment was made March 2022	Payment will be made March 2023
Bridge					
Annual Obligation Authority	274,849,099.00	277,028,447.00	284,111,089.00	277,251,202.00	335,456,873.97
10% for Bridges	27,484,909.90	27,702,844.70	28,411,108.90	27,725,120.20	33,545,687.40
60% Local Share	16,490,945.94	16,621,706.82	17,046,665.34	16,635,072.12	20,127,412.44
Less STBG Bridge Off System	(3,777,257.00)	(3,777,257.00)	(3,777,257.00)	(3,777,257.00)	(5,036,343.00)
Less Fracture Critical Bridge Inspection	(900,000.00)	(1,000,000.00)	(300,000.00)	-	(100,000.00)
Less Under Water Inspection	(500,000.00)	-	-	-	-
Less Quality Assurance	(400,000.00)	(300,000.00)	(300,000.00)	(300,000.00)	(300,000.00)
Less City of Omaha Major Bridge	-	-	-	-	-
Load Rating of Fracture Critical Bridges	-	-	-	-	-
Funds Available To Be Purchased	10,913,688.94	11,544,449.82	12,669,408.34	12,557,815.12	14,691,069.44
Bridge Buy Out Subtotal	90% \$ 9,822,320.00	90% \$ 10,390,005.00	90% \$ 11,402,468.00	90.0% \$ 11,302,034.00	90.0% \$ 13,221,962.00
Less Major On System Bridges Reserve	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)	-
Bridge Buy Out Payment	\$ 7,822,320.00	\$ 8,390,005.00	\$ 9,402,468.00	\$ 9,302,034.00	\$ 13,221,962.00
Counties					
Annual Apportionment	12,652,394.00	13,189,762.00	13,697,023.00	13,604,127.00	16,694,678.00
Funds Available To Be Purchased	91.7% 11,602,245.30	90.1% 11,883,975.56	90.6% 12,409,502.84	88.9% 12,094,068.90	91.3% 15,242,241.01
County Buy Out Payment	90% \$ 10,442,021.00	90% \$ 10,695,578.00	90% \$ 11,168,553.00	90% \$ 10,884,662.00	90% \$ 13,718,017.00
First Class Cities					
Annual Apportionment	8,294,580.00	8,646,863.00	8,979,411.00	8,918,511.00	10,944,595.00
Funds Available To Be Purchased	91.7% 7,606,129.86	90.1% 7,790,823.56	90.6% 8,135,346.37	88.9% 7,928,556.28	91.3% 9,992,415.24
First Class City Buy Out Payment	90% \$ 6,845,517.00	90% \$ 7,011,741.00	90% \$ 7,321,812.00	90% \$ 7,135,701.00	90% \$ 8,993,174.00
Total Funds Distributed To Locals	\$ 25,109,858.00	\$ 26,097,324.00	\$ 27,892,833.00	\$ 27,322,397.00	\$ 35,933,153.00

Soft Match Balance By County

As of October 31, 2022

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

County Apportionment	County Name	Balance
3001	ADAMS COUNTY	974,068.00
3002	ANTELOPE COUNTY	286,699.21
3005	BLAINE COUNTY	246,249.16
3006	BOONE COUNTY	237,751.74
3010	BUFFALO COUNTY	356,273.25
3012	BUTLER COUNTY	30,164.57
3013	CASS COUNTY	940,983.62
3014	CEDAR COUNTY	380,189.71
3018	CLAY COUNTY	262,914.19
3019	COLFAX COUNTY	1,177,489.16
3020	CUMING COUNTY	527,909.82
3021	CUSTER COUNTY	510.87
3022	DAKOTA COUNTY	120,157.20
3024	DAWSON COUNTY	52,367.67
3026	DIXON COUNTY	240,458.87
3028	DOUGLAS COUNTY	424,940.67
3030	FILLMORE COUNTY	804,144.50
3032	FRONTIER COUNTY	156,224.64
3033	FURNAS COUNTY	47,710.32
3034	GAGE COUNTY	244,741.82
3036	GARFIELD COUNTY	39,048.13
3037	GOSPER COUNTY	53,684.71
3039	GREELEY COUNTY	8,307.98
3040	HALL COUNTY	673,207.99
3045	HOLT COUNTY	163,679.26
3047	HOWARD COUNTY	7,565.06
3048	JEFFERSON COUNTY	360,423.92

County Apportionment	County Name	Balance
3049	JOHNSON COUNTY	115,131.97
3050	KEARNEY COUNTY	43,405.72
3052	KEYA PAHA COUNTY	232,446.58
3054	KNOX COUNTY	104,795.52
3056	LINCOLN COUNTY	445,851.44
3059	MADISON COUNTY	73,794.22
3061	MERRICK COUNTY	62,593.12
3063	NANCE COUNTY	69,216.04
3064	NEMAHA COUNTY	228,389.73
3065	NUCKOLLS COUNTY	409,062.75
3066	OTOE COUNTY	734,569.59
3067	PAWNEE COUNTY	218,953.29
3069	PHELPS COUNTY	148,419.38
3070	PIERCE COUNTY	536,115.46
3071	PLATTE COUNTY	28,746.69
3074	RICHARDSON COUNTY	16,853.05
3076	SALINE COUNTY	1,978,186.14
3078	SAUNDERS COUNTY	104,587.12
3079	SCOTTS BLUFF COUNTY	7,401.71
3080	SEWARD COUNTY	1,253,381.50
3084	STANTON COUNTY	1,170,419.68
3085	THAYER COUNTY	214,967.61
3089	WASHINGTON COUNTY	1,482,778.24
3090	WAYNE COUNTY	373,455.61
3091	WEBSTER COUNTY	295,358.84
3092	WHEELER COUNTY	56,182.66
3093	YORK COUNTY	488,545.44

November
2022

Nebraska Department of Transportation **Financial Report**



Lincoln South Beltway

NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

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November 2022 Highlights

- ⇨ The state revenue projections in this report were developed in June 2022 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 expenditures in November exceeded revenue by \$7.2 million. Fiscal year to date expenditures surpassed revenue by \$87.2 million (page 4).
- ⇨ Projected \$1.1 billion in total receipts (Roads Division) for the fiscal year with a state fuel tax at 24.8 cents, effective July 1, 2022. The month of November's major revenue categories: Motor Fuel Tax revenue was under the projected amount by - \$599.0 thousand or -3.2%, motor vehicle registration revenue was over the projected amount by \$89.0 thousand or 3.0% and motor vehicle sales tax was over the projected amount by \$998.0 thousand or 7.3%. Highway Cash Fund receipts for FY23 to date were under than projections by -\$597.0 thousand or -0.3% (page 13, 14).
- ⇨ Established an operating budget for Roads Division of \$1.2 billion for FY23 which represents our best estimate of cash requirements for the fiscal year (pages 15, 16 and 19).

November expenditures totaled \$93.8 million. Fiscal year to date expenditures totaled \$642.5 million, 54.3% of the yearly budget. For payroll purposes only, this includes the payroll reporting period of October 10, 2022 thru November 20, 2022. The payroll additive rate is established at 75% and the administrative rate is 2.26%.
- ⇨ Highway construction contract lettings fiscal year to date totaled \$333.7 million, \$285.4 million on the state highway system (page 20).
- ⇨ The November report includes a page describing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract (page 21).
- ⇨ Nebraska has received net formula apportionments totaling \$390.6 million for FY23 with adjustments to date and obligation limitation of \$71.0 million through December 16, 2022. As of November 30, 2022, NDOT had an obligation authority balance of \$50.3 million (pages 24, 25, and 26).
- ⇨ Since the Build Nebraska Act became effective on July 1, 2013, revenue totaling \$658.8 million has been received to date with allocated expenditures totaling \$569.4 million (page 31).
- ⇨ The Transportation Innovation Act became effective on July 1, 2016. This act transferred \$50 million from the Cash Reserve Fund. Additional allocated gas tax revenue and interest earnings totaling \$148.7 million has been received to date with expenditures totaling \$155.8 million (page 32).

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

REPORT SCOPE

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

FINANCIAL STATEMENT TERMS

CURRENT ASSETS

- CASH - On deposit with the State Treasurer and available for meeting the demands of Department expenses and liabilities. This demand may vary from \$100,000 to \$15 million for a single day. During the low construction season, December through May, the monthly demand may be as low as \$15 million as compared to \$70 million during the high construction season.
- FEDERAL RECEIVABLES – Includes: Claims Submitted - Federal participation in highway construction costs incurred to date, claimed but not received, Earned Unbilled - Federal participation in highway construction costs incurred to date - not claimed, Deferred Expense - Project expenses held in retentions that are not eligible for federal reimbursement until final payments are made.
- OTHER RECEIVABLES - Includes receivables due the Department from entities other than the federal government, both project and non-project related.
- INVENTORIES - Cost of supplies and material goods held in stock for future use by the Department in part of daily operations.

CAPITAL ASSETS

- EQUIPMENT - Cost of automotive/heavy road equipment reported at acquisition price less depreciation.
- LAND – Historical costs of all land acquired since 1958 by the Department for highway operations.
- INFRASTRUCTURES - Historical costs of all highways and bridges, 1958 through FY-2001. Beginning FY-2002, infrastructures are reported using the modified approach (reported as an asset value when it increases the capacity and/or efficiency and open to the public.) Includes work in progress.
- BUILDINGS – Historical costs of all capital construction building costs. Includes work in progress.

LIABILITIES

- ACCOUNTS PAYABLE - Recognized costs for which payment has not been made.
- RETENTIONS - Parts of contract earnings for which payment is deferred pending final acceptance of the project by the Department.
- OTHER PAYABLES - Includes performance guarantees and advance deposits.

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

- CAPITAL EQUITY – Net capital investment in highway facilities (equipment, land, infrastructures, and buildings).
- RESERVE FUND BALANCE – The portion of the fund balance that is legally segregated for a specific future use and is not available for expenditure.
- UNRESERVED FUND BALANCE – The portion of the fund balance available to finance future expenditures.

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

STATEMENT OF NET ASSETS
November 2022

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
ASSETS							
Current Assets							
Cash & Cash Equivalents	342,265,666.05	357,946,516.15	(15,680,850.10)	(4.38)	442,863,923.66	(100,598,257.61)	(22.72)
Federal Receivables	10,329,561.07	5,310,007.61	5,019,553.46	94.53	15,280,230.95	(4,950,669.88)	(32.40)
Other Receivables	28,217,031.14	27,215,426.54	1,001,604.60	3.68	20,409,587.26	7,807,443.88	38.25
Inventories	3,420,564.39	3,485,066.84	(64,502.45)	(1.85)	2,688,359.99	732,204.40	27.24
Total Current Assets	\$384,232,822.65	\$393,957,017.14	(\$9,724,194.49)	(2.47)%	\$481,242,101.86	(\$97,009,279.21)	(20.16)%
Capital Assets							
Equipment	61,206,048.43	61,600,289.45	(394,241.02)	(0.64)	65,545,331.91	(4,339,283.48)	(6.62)
Land	582,254,012.71	582,254,012.71	0.00	0.00	580,759,827.20	1,494,185.51	0.26
Infrastructures	8,108,626,831.01	8,108,626,831.01	0.00	0.00	7,964,905,974.30	143,720,856.71	1.80
Buildings	112,170,880.13	112,170,880.13	0.00	0.00	105,903,336.54	6,267,543.59	5.92
Total Capital Assets	\$8,864,257,772.28	\$8,864,652,013.30	(\$394,241.02)	0.00 %	\$8,717,114,469.95	\$147,143,302.33	1.69 %
Total Assets	\$9,248,490,594.93	\$9,258,609,030.44	(\$10,118,435.51)	(0.11)%	\$9,198,356,571.81	\$50,134,023.12	0.55 %
LIABILITIES							
Current Liabilities							
Accounts Payable	9,201,428.43	10,632,128.47	(1,430,700.04)	(13.46)	10,847,942.74	(1,646,514.31)	(15.18)
Retention Payable	241,852,354.74	239,170,383.16	2,681,971.58	1.12	195,891,014.24	45,961,340.50	23.46
Other Payables	52,521,743.90	53,539,481.55	(1,017,737.65)	(1.90)	58,053,705.53	(5,531,961.63)	(9.53)
Total Current Liabilities	\$303,575,527.07	\$303,341,993.18	\$233,533.89	0.08 %	\$264,792,662.51	\$38,782,864.56	14.65 %
Total Liabilities	\$303,575,527.07	\$303,341,993.18	\$233,533.89	0.08 %	\$264,792,662.51	\$38,782,864.56	14.65 %
NET ASSETS							
Capital Equity							
Capital	8,864,257,772.28	8,864,652,013.30	(394,241.02)	0.00	8,717,114,469.95	147,143,302.33	1.69
Total Capital Equity	\$8,864,257,772.28	\$8,864,652,013.30	(\$394,241.02)	0.00 %	\$8,717,114,469.95	\$147,143,302.33	1.69 %
Fund Balance							
Reserved Fund Balance	(238,431,790.35)	(235,685,316.32)	(2,746,474.03)	1.17	(193,202,654.25)	(45,229,136.10)	23.41
Unreserved Fund Balance	319,089,085.93	326,300,340.28	(7,211,254.35)	(2.21)	409,652,093.60	(90,563,007.67)	(22.11)
Total Fund Balance	\$80,657,295.58	\$90,615,023.96	(\$9,957,728.38)	(10.99)%	\$216,449,439.35	(\$135,792,143.77)	(62.74)%
Total Net Assets	\$8,944,915,067.86	\$8,955,267,037.26	(\$10,351,969.40)	(0.12)%	\$8,933,563,909.30	\$11,351,158.56	0.13 %
Total Liabilities and Net Assets	\$9,248,490,594.93	\$9,258,609,030.44	(\$10,118,435.51)	(0.11)%	\$9,198,356,571.81	\$50,134,023.12	0.55 %

COMPARATIVE STATEMENT OF OPERATIONS - Summary of Revenues and Costs for the Accounting Period by month and by FY to date as compared to the previous month and the same point in time the previous year.

REPORT SCOPE

The Comparative Statement of Operations, page 4, presents the financial position of the Nebraska Department of Transportation and includes all funds. Separate reports portray the detail operations and status of the Recreation Road, Grade Crossing, State Aid Bridge, State Highway Capital Improvement, and Transportation Infrastructure Bank Cash Funds. The Department's fiscal year is for a twelve-month period from July 1 to June 30.

FINANCIAL STATEMENT TERMS

REVENUE - Income accruing during an accounting period. The figures for revenue on page 4 of this report and those receipt figures seen throughout the rest of the report are not the same. The figures on page 4 are based on accrual accounting from NDOT's financial systems. The receipt figures throughout the rest of the report are based on the State's Accounting System.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**STATEMENT OF OPERATIONS
ALL OPERATING FUNDS
NOVEMBER 2022**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
Revenue								
State Revenues	45,576,846.69	44,024,885.38	1,551,961.31	3.53	221,704,811.92	241,163,930.57	(19,459,118.65)	(8.07)
Federal Reimbursements	36,061,795.90	51,488,774.00	(15,426,978.10)	(29.96)	308,554,578.09	312,279,474.44	(3,724,896.35)	(1.19)
Local Revenues	3,923,883.43	5,635,561.14	(1,711,677.71)	(30.37)	20,950,083.05	20,977,876.87	(27,793.82)	(0.13)
Other Entities Revenues	1,048,315.78	847,441.52	200,874.26	23.70	4,135,721.67	2,268,346.13	1,867,375.54	82.32
Total Revenue	\$86,610,841.80	\$101,996,662.04	(\$15,385,820.24)	(15.08) %	\$555,345,194.73	\$576,689,628.01	(\$21,344,433.28)	(3.70) %
Expenditures								
Administration	2,327,807.81	1,836,971.29	490,836.52	26.72	9,174,309.65	9,171,092.56	3,217.09	0.04
Highway Maintenance	12,696,889.97	15,465,072.65	(2,768,182.68)	(17.90)	76,589,943.90	70,548,866.02	6,041,077.88	8.56
Capital Facilities	294,225.40	311,226.33	(17,000.93)	(5.46)	2,031,295.16	3,104,134.99	(1,072,839.83)	(34.56)
Services and Support	2,030,966.44	1,747,397.87	283,568.57	16.23	11,883,329.48	14,528,854.73	(2,645,525.25)	(18.21)
Construction	73,033,127.54	110,897,006.20	(37,863,878.66)	(34.14)	528,371,913.87	393,924,101.36	134,447,812.51	34.13
Highway Safety Office	871,463.44	816,172.08	55,291.36	6.77	3,521,855.40	2,268,841.12	1,253,014.28	55.23
Public Transit	2,579,261.72	1,755,253.00	824,008.72	46.95	10,959,830.38	10,349,774.37	610,056.01	5.89
Total Expenditures	\$93,833,742.32	\$132,829,099.42	(\$38,995,357.10)	(29.36) %	\$642,532,477.84	\$503,895,665.15	\$138,636,812.69	27.51 %
Excess Revenue (Expenditures)	(\$7,222,900.52)	(\$30,832,437.38)	\$23,609,536.86	(76.57) %	(\$87,187,283.11)	\$72,793,962.86	(\$159,981,245.97)	(219.77) %

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.

MAPA Bridge Study = General Fund appropriations of \$100,000 were established as part of LB 294 (2019) for a feasibility study to evaluate the potential transportation and economic development benefits of constructing an additional bridge across the Missouri River within a city of the metropolitan class. The unexpended balance of the appropriation was carried over to the current biennium per LB 380 (2021).

**BALANCE SHEET BY FUND
November 2022**

	Mapa Bridge Study 1000	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
ASSETS										
Cash	(79,290.58)	147,018,960.69	35,867,088.76	95,072,794.48	47,190,190.65	4,614,677.16	1,946,138.63	10,569,768.41	64,087.85	342,264,416.05
Other Current Assets	0.00	41,968,406.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,968,406.60
Capital Assets	0.00	8,864,257,772.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,864,257,772.28
TOTAL ASSETS	(\$79,290.58)	\$9,053,245,139.57	\$35,867,088.76	\$95,072,794.48	\$47,190,190.65	\$4,614,677.16	\$1,946,138.63	\$10,569,768.41	\$64,087.85	\$9,248,490,594.93
LIABILITIES										
Current Liabilities	0.00	303,575,527.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	303,575,527.07
TOTAL LIABILITIES	\$0.00	\$303,575,527.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$303,575,527.07
NET ASSETS										
Fund Balance	(51,336.07)	124,066,206.93	(143,336,025.80)	120,042,126.97	50,886,293.73	5,463,691.46	2,012,307.18	9,782,516.81	(1,021,202.52)	167,844,578.69
Capital Equity	0.00	8,864,257,772.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,864,257,772.28
Accrued Interfund Transfer	12,195.88	(11,330,146.55)	0.00	5,635,268.10	4,365,664.51	7,645.10	98,799.30	307,567.00	903,006.66	0.00
Revenues	0.00	320,714,218.55	179,203,114.56	40,409,232.37	12,603,348.93	259,871.60	167,908.75	1,667,198.61	320,301.36	555,345,194.73
Costs	(40,150.39)	(548,038,438.71)	0.00	(71,013,832.96)	(20,665,116.52)	(1,116,531.00)	(332,876.60)	(1,187,514.01)	(138,017.65)	(642,532,477.84)
TOTAL NET ASSETS	(\$79,290.58)	\$8,749,669,612.50	\$35,867,088.76	\$95,072,794.48	\$47,190,190.65	\$4,614,677.16	\$1,946,138.63	\$10,569,768.41	\$64,087.85	\$8,944,915,067.86
TOTAL LIABILITIES AND NET ASSETS	(\$79,290.58)	\$9,053,245,139.57	\$35,867,088.76	\$95,072,794.48	\$47,190,190.65	\$4,614,677.16	\$1,946,138.63	\$10,569,768.41	\$64,087.85	\$9,248,490,594.93

FUND BALANCES AND INVESTMENT EARNINGS
Roads Divisions
November 2022

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.

FY23	JUL	AUG	SEPT	OCT	NOV*	DEC	JAN	FEB*	MAR	APR	MAY*	JUN
Revenue	106.3	118.4	142.1	102.0	86.6							
Expenditures	152.2	124.7	138.9	132.8	93.8							
Balance	(45.9)	(6.3)	3.2	(30.8)	(7.2)							
Cumulative Balance	(45.9)	(52.2)	(49.1)	(80.0)	(87.2)							

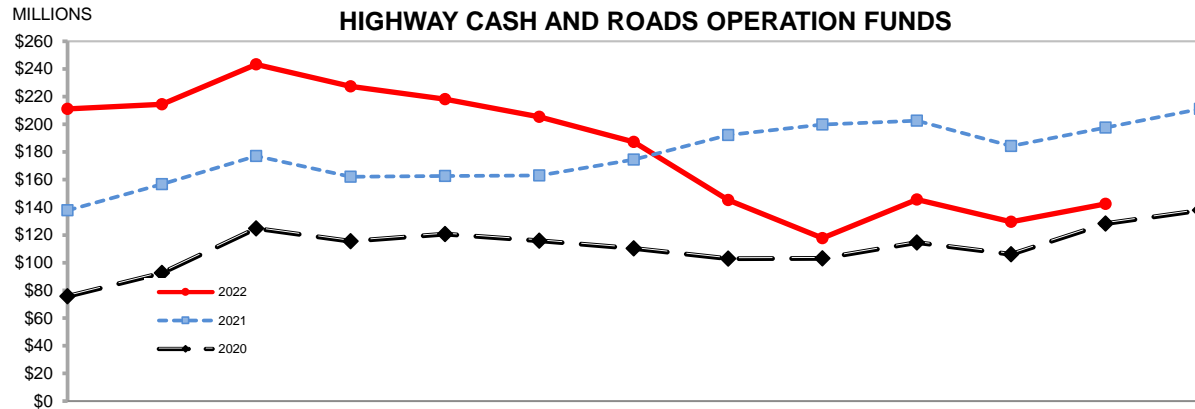
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$601,709.52 in November, with an interest rate of 2.00%. 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 23	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	AVG
Interest Rate	1.67%	1.63%	1.79%	1.92%	2.00%									1.80%
Earnings (Thousands)	\$583	\$554	\$560	\$575	\$602								\$2,874	\$575

FUND BALANCES - MONTHLY LOW POINT
Roads Divisions
November 2022
(IN MILLIONS)

Total of all funds available as of November 30th is \$334.6 million. The chart below compares the Highway Cash and Roads Operations Funds monthly lowest level for three calendars years. For these two funds, the month ranged from a high of \$177.1 million on the 14th to a low of \$142.5 million on the 18th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
HIGHWAY CASH & ROADS OPERATIONS												
2022	214.4	243.3	227.5	218.1	205.4	187.3	145.2	117.8	145.6	129.6	142.5	
2021	156.7	177.1	162.1	162.7	163.1	174.5	192.2	199.9	202.7	184.3	197.7	211.1
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
STATE HIGHWAY CAPITAL IMPROVEMENT FUND												
2022	117.7	116.3	116.9	121.4	120.4	119.2	120.0	112.9	103.6	102.8	86.7	
2021	26.9	29.6	35.5	41.7	79.9	82.8	88.1	114.4	117.0	119.5	116.6	120.2
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
TRANSPORTATION INFRASTRUCTURE BANK FUND												
2022	51.2	52.2	52.5	54.0	54.5	54.7	53.2	51.1	50.2	48.2	47.1	
2021	47.7	47.7	48.6	49.5	50.0	48.2	45.1	45.1	45.7	47.0	48.8	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
GRADE CROSSING PROTECTION FUND												
2022	6.0	6.0	6.0	7.2	7.2	7.2	7.5	6.4	6.4	6.5	6.5	
2021	4.5	4.5	4.6	5.7	5.7	5.3	5.5	5.5	5.5	5.7	5.7	5.8
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
RECREATION ROAD FUND												
2022	10.8	11.0	11.3	11.5	11.0	10.2	9.8	10.1	10.4	10.7	10.3	
2021	10.5	10.8	11.2	11.5	11.6	11.0	10.3	10.5	10.8	11.1	11.3	11.1
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
STATE AID BRIDGE FUND												
2022	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
2021	0.0	0.0	0.0	0.0	0.0	0.0	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

**COMBINED SUMMARY OF REVENUES & EXPENDITURES
November 2022**

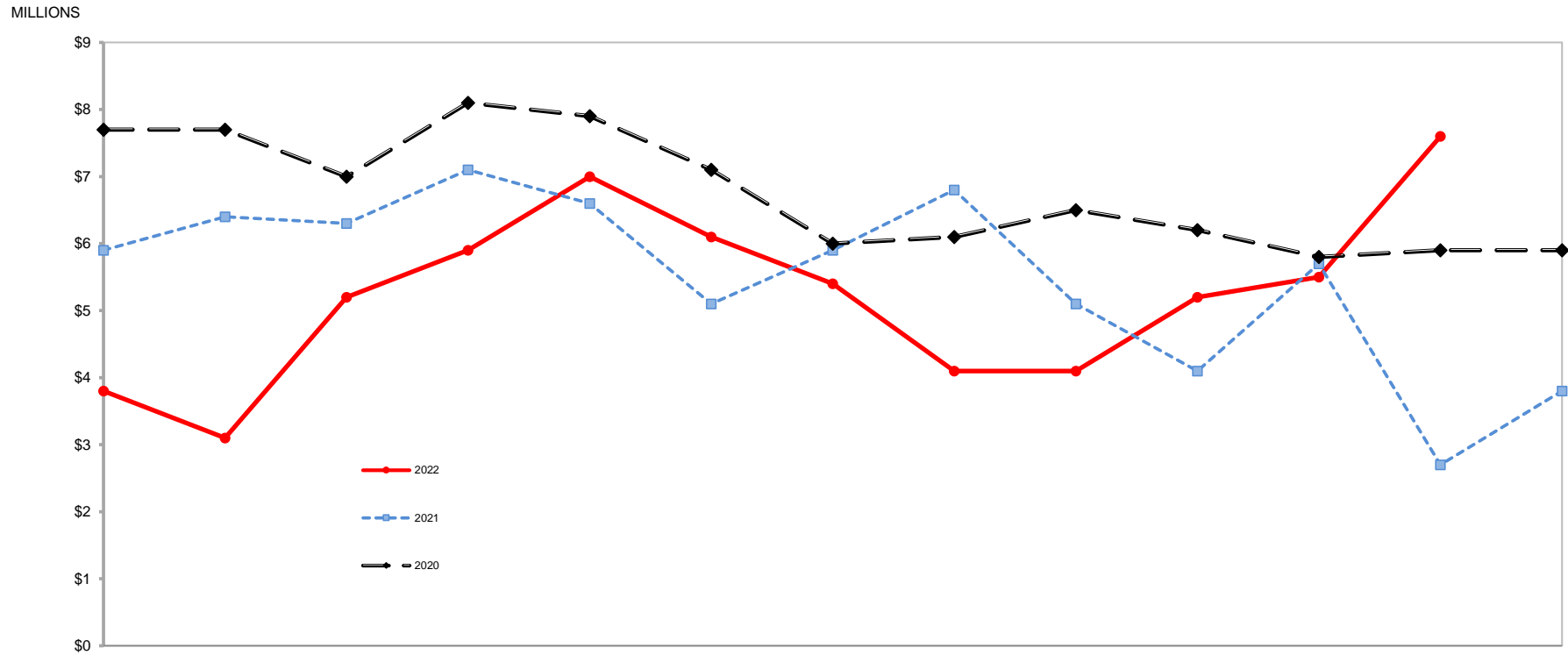
	ADMINISTRATION 026						301	AIRCRAFT 596		TOTALS
	Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
REVENUES:										
450000 Taxes	138,359.74									138,359.74
460000 Intergovernmental			7,476.53				934,897.24			942,373.77
470000 Sales & Charges				13,278.71	22,191.87					35,470.58
480000 Miscellaneous	12,372.21				86,820.87					99,193.08
490000 Other					11,358.48					11,358.48
TOTAL REVENUES	150,731.95	-	7,476.53	13,278.71	120,371.22	-	934,897.24	-	-	1,226,755.65
EXPENDITURES:										
510000 Personal Services	55,163.99		54,711.55	21,602.82	8,057.72					139,536.08
520000 Operating Expenses	11,673.30		349,158.04	1,691.03	22,226.47	2,423.16		26,666.64		413,838.64
570000 Travel Expenses	2,354.56		1,914.34	5,742.29	344.60	456.23				10,812.02
580000 Capital Outlay							738,911.00			-
590000 Government Aid										738,911.00
TOTAL EXPENDITURES	69,191.85	-	405,783.93	29,036.14	30,628.79	2,879.39	738,911.00	26,666.64	-	1,303,097.74
Excess (Deficiency) of Revenues Over Expenditures	81,540.10	-	(398,307.40)	(15,757.43)	89,742.43	(2,879.39)	195,986.24	(26,666.64)	-	(76,342.09)
OTHER FINANCING SOURCES (USES):										
Transfers In			398,307.40	15,757.43					-	
Transfers Out	(414,064.83)									
Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures	(332,524.73)	-	-	-	89,742.43	(2,879.39)	195,986.24	(26,666.64)	-	(76,342.09)
Fund Balance October 31, 2022	950,672.84	(2,899.36)	-	-	1,736,170.59	32,384.03	3,818,433.76	(2,145.62)	1,280,707.84	7,813,324.08
Fund Balance November 30, 2022	618,148.11	(2,899.36)	-	-	1,825,913.02	29,504.64	4,014,420.00	(28,812.26)	1,280,707.84	7,736,981.99

**COMBINED SUMMARY OF REVENUES & EXPENDITURES
FISCAL YEAR TO DATE (July 1, 2022 through November 30, 2022)**

		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
REVENUES:											
450000	Taxes	706,244.56									706,244.56
460000	Intergovernmental			36,344.04	-	-		13,848,056.83			13,884,400.87
470000	Sales & Charges			3,900.00	94,768.32	33,553.39	35,723.30		-		167,945.01
480000	Miscellaneous	50,941.52				225,654.18			-		276,595.70
490000	Other					(2,600.73)					(2,600.73)
TOTAL REVENUES		757,186.08	-	40,244.04	94,768.32	256,606.84	35,723.30	13,848,056.83	-	-	15,032,585.41
EXPENDITURES:											
510000	Personal Services	207,357.12		206,171.41	92,156.85	55,964.50	-				561,649.88
520000	Operating Expenses	76,773.40		354,787.14	27,127.27	59,554.20	5,039.47		71,846.63	674.65	595,802.76
570000	Travel Expenses	9,398.67		6,865.04	10,179.55	344.60	1,452.45		-		28,240.31
580000	Capital Outlay					-					-
590000	Government Aid	-						13,041,463.28			13,041,463.28
TOTAL EXPENDITURES		293,529.19	-	567,823.59	129,463.67	115,863.30	6,491.92	13,041,463.28	71,846.63	674.65	14,227,156.23
Excess (Deficiency) of Revenues Over Expenditures		463,656.89	-	(527,579.55)	(34,695.35)	140,743.54	29,231.38	806,593.55	(71,846.63)	(674.65)	805,429.18
OTHER FINANCING SOURCES (USES):											
	Transfers In			527,579.55	34,695.35				71,846.63	-	
	Transfers Out	(604,890.15)					(29,231.38)				
	Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures		(141,233.26)	-	-	-	140,743.54	-	806,593.55	-	(674.65)	805,429.18
Fund Balance June 30, 2022		760,073.75	(2,899.36)	-	-	1,685,169.48	-	3,207,826.45	-	1,281,382.49	6,931,552.81
Fund Balance November 30, 2022		618,840.49	(2,899.36)	-	-	1,825,913.02	-	4,014,420.00	-	1,280,707.84	7,736,981.99

FUND BALANCES - MONTHLY LOW POINT
Aeronautics Division
November 2022
(IN MILLIONS)

Total funds available as of November 30th is \$7.7 million. The chart below compares the Aeronautics Cash Fund monthly lowest level for three calendars years. For this fund, the month ranged from a high of \$8.0 million on the 4th to a low of \$7.6 million on the 29th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
AERONAUTICS CASH FUND												
2022	3.1	5.2	5.9	7.0	6.1	5.4	4.1	4.1	5.2	5.5	7.6	
2021	6.4	6.3	7.1	6.6	5.1	5.9	6.8	5.1	4.1	5.7	2.7	3.8
2020	7.7	7.0	8.1	7.9	7.1	6.0	6.1	6.5	6.2	5.8	5.9	5.9

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RECEIPTS

Motor Fuel Tax Rates

Effective Date	1/18	7/18	1/19	7/19	1/20	7/20	1/21	7/21	1/22	7/22	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 ¢	4.5	4.5	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	0.0
Variable Tax ¢	4.9	3.5	2.6	3.7	2.8	7.4	3.9	3.9	0.0	-1.0	-1.0
Wholesale Tax ¢	8.7	9.7	10.7	9.7	10.2	9.5	8.5	7.5	8.5	9.5	1.0
Total Tax ¢	28.4¢	28.0¢	29.6¢	29.7¢	29.3¢	33.2¢	28.7¢	27.7¢	24.8¢	24.8¢	0.0¢

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 FY23 is -.3% July through December.

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

MOTOR VEHICLE REGISTRATION AND OTHER REGISTRATION FEES: Fees collected from the registration of all non-exempt vehicles that are required to be licensed for operation on public roads within the State of Nebraska of which the NDOT receives 53 ½ percent. Includes Motor Vehicle Registration and related fees (Fleet Proration Fees, Transporter Plate Fees, Repossession Plate Fees, Antique Car Licenses, Service Fee for Semi-Annual Truck Registrations, Demonstration Permits, and License Plate Fees). Does not include Recreation Road registration and interest.

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

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

STATE HIGHWAY CAPITAL IMPROVEMENT FUND: The Build Nebraska Act designates 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.

OTHER RECEIPTS: Receipts collected from other entities (states, railroads, etc.) for their participating share.

**FY-2023 RECEIPTS
AS OF NOVEMBER 30, 2022
Roads Division
(\$ THOUSANDS)**

Highway Cash Fund:	TOTAL PROJECTED June 2022	M O N T H L Y				F I S C A L Y E A R T O D A T E			
		PROJECTED	ACTUAL	\$ DIFF	% DIFF	PROJECTED	ACTUAL	\$ DIFF	% DIFF
Motor Fuel Taxes									
Fixed	\$107,643	\$ 9,429	\$ 9,109	\$ (320)	(3.4%)	\$ 48,038	\$ 45,989	\$ (2,049)	(4.3%)
Incremental Fixed	28,705	2,514	2,438	(77)	(3.1%)	12,810	12,307	(504)	(3.9%)
Variable	9,503	(1,257)	(1,219)	38	(3.1%)	(5,122)	(4,899)	223	(4.3%)
Wholesale	<u>92,867</u>	<u>7,883</u>	<u>7,642</u>	<u>(241)</u>	<u>(3.1%)</u>	<u>39,313</u>	<u>37,753</u>	<u>(1,560)</u>	<u>(4.0%)</u>
Subtotal	238,718	18,569	17,970	(599)	(3.2%)	95,039	91,150	(3,889)	(4.1%)
Motor Vehicle Registrations	34,285	2,079	1,979	(100)	(4.8%)	11,138	11,195	57	0.5%
Prorate Registrations	<u>13,854</u>	<u>877</u>	<u>1,066</u>	<u>189</u>	21.6%	<u>2,804</u>	<u>3,233</u>	<u>429</u>	15.3%
Subtotal	48,139	2,956	3,045	89	3.0%	13,942	14,428	486	3.5%
Sales Tax on Motor Vehicles	159,298	13,743	14,741	998	7.3%	69,836	73,218	3,382	4.8%
Interest	3,850	256	323	67	26.3%	1,393	1,556	163	11.7%
Sale of Supplies and Materials	1,500	140	187	47	33.7%	669	782	113	16.9%
Sale of Fixed Assets	1,400	109	25	(84)	(77.5%)	662	325	(337)	(50.9%)
Excess Limit	3,000	214	215	1	0.5%	1,296	1,269	(27)	(2.1%)
Overload Fines	780	68	47	(21)	(31.6%)	376	196	(180)	(48.0%)
Other Fees	<u>2,100</u>	<u>253</u>	<u>141</u>	<u>(112)</u>	<u>(44.1%)</u>	<u>870</u>	<u>564</u>	<u>(306)</u>	<u>(35.2%)</u>
SUBTOTAL HIGHWAY CASH FUND	\$ 458,785 (A)	\$ 36,308	\$ 36,695	\$ 386	1.1%	\$ 184,083	\$ 183,486	\$ (597) (B)	(0.3%)
Incremental Tax Transfer to TIB Fund	(28,704)	(2,482)	(2,484)	(3)	0.1%	(\$12,746)	(12,201)	545	(4.3%)
SUBTOTAL ROADS OPERATIONS CASH FUND	\$ 430,081	\$ 33,826	\$ 34,210	\$ 384	1.1%	\$ 171,337	\$ 171,285	\$ (51)	(0.0%)
State Hwy Capital Impr Fund	86,624	7,454	8,392	938	12.6%	36,576	40,409	3,833	10.5%
Transportation Infrastructure Bank Fund (TIB)	29,204	2,515	2,572	57	2.3%	12,926	12,603	(323)	(2.5%)
Grade Crossing Protection Fund	2,610	33	41	8	25.2%	718	428	(290)	(40.4%)
Recreation Road Fund	3,960	297	295	(2)	(0.8%)	1,653	1,667	14	0.9%
State Aid Bridge Fund	<u>768</u>	<u>64</u>	<u>64</u>	<u>0</u>	<u>0.1%</u>	<u>320</u>	<u>320</u>	<u>0</u>	<u>0.1%</u>
TOTAL STATE RECEIPTS	\$ 553,247	\$ 44,189	\$ 45,574	\$ 1,385	3.1%	\$ 223,530	\$ 226,713	\$ 3,183	1.4%
Federal Receipts									
FHWA	441,600	41,858	34,013	(7,845)	(18.7%)	267,617	295,684	28,067	10.5%
Transit	37,400	1,754	1,282	(472)	(26.9%)	14,863	7,243	(7,620)	(51.3%)
Highway Safety	<u>6,500</u>	<u>830</u>	<u>1,243</u>	<u>413</u>	<u>49.8%</u>	<u>2,321</u>	<u>3,073</u>	<u>752</u>	<u>32.4%</u>
Subtotal-Federal Receipts	485,500	44,442	36,538	(7,904)	(17.8%)	284,801	306,000	21,199	7.4%
Local Receipts	15,000	705	499	(206)	(29.3%)	10,069	15,935	5,866	58.3%
Other Entities	<u>6,000</u>	<u>355</u>	<u>469</u>	<u>114</u>	<u>32.1%</u>	<u>2,687</u>	<u>1,611</u>	<u>(1,076)</u>	<u>(40.0%)</u>
TOTAL DEPARTMENT RECEIPTS	\$ 1,059,747	\$ 89,691	\$ 83,079	\$ (6,612)	(7.4%)	\$ 521,087	\$ 550,260	\$ 29,173	5.6%

HIGHWAY CASH FUND APPROPRIATION ANALYSIS	
(A) Total Projected Receipts as of June 2022	\$ 458,785
(B) Receipts Over/(Under) Projection To Date	(597)
Previous year's receipts over appropriation	21,491
Total Modified Projected Receipts	\$ 479,679
Highway Cash Fund Appropriation	\$ 480,000
Projected Receipts Over / (Under) Appropriation	(321)
% Variance From Appropriation	(0.1%)

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

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

**BUDGET STATUS REPORT
AGENCY SUMMARY BY RESOURCE
November 2022**

FISCAL YEAR 2023
Period Expired 41.67%
Pay Period Ending 11/20/2022

COST BY RESOURCE	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
Personal Services						
Permanent Salaries	116,751,027.35	11,853,376.45	43,063,770.81	73,687,256.54	36.89%	0.00
Temporary Salaries	2,089,071.00	177,717.85	1,053,559.62	1,035,511.38	50.43%	0.00
Overtime	6,800,944.00	703,605.39	2,854,280.52	3,946,663.48	41.97%	0.00
Employee Benefits	38,714,595.17	3,597,916.73	15,528,377.07	23,186,218.10	40.11%	0.00
SUBTOTAL: Personal Services	\$164,355,637.52	\$16,332,616.42	\$62,499,988.02	\$101,855,649.50	38.03%	\$0.00
Operating Expenses						
Utilities	3,670,630.00	294,697.67	1,310,235.42	2,360,394.58	35.70%	0.00
Rentals	940,488.84	126,355.31	595,625.85	344,862.99	63.33%	2,200.00
Repairs & Maintenance	11,795,850.00	784,406.05	3,703,823.40	8,092,026.60	31.40%	947,476.50
Maintenance Contracts	16,400,325.65	1,369,149.17	6,281,067.10	10,119,258.55	38.30%	28,754,319.04
Engineering Contracts	38,626,525.13	2,454,020.43	11,497,058.72	27,129,466.41	29.76%	45,562,605.71
Contractual Services	41,642,199.00	659,568.33	5,398,004.92	36,244,194.08	12.96%	12,885,822.31
Technology Expenses	26,996,566.55	810,240.42	7,327,663.61	19,668,902.94	27.14%	19,313,556.12
Other Operating Expenses	5,698,677.50	674,553.90	3,360,016.34	2,338,661.16	58.96%	141,446.81
SUBTOTAL: Operating Expenses	\$145,771,262.67	\$7,172,991.28	\$39,473,495.36	\$106,297,767.31	27.08%	\$107,607,426.49
Supplies and Materials						
General Supplies & Materials	1,647,330.53	152,239.30	539,486.11	1,107,844.42	32.75%	778,391.79
Maint & Const Materials	62,191,833.42	2,350,105.92	30,766,196.64	31,425,636.78	49.47%	0.00
Automotive Supplies & Materials	16,305,600.00	1,581,702.47	8,436,226.80	7,869,373.20	51.74%	0.00
SUBTOTAL: Supplies and Materials	\$80,144,763.95	\$4,084,047.69	\$39,741,909.55	\$40,402,854.40	49.59%	\$778,391.79
Travel						
In State Travel	975,745.00	47,621.26	332,165.97	643,579.03	34.04%	0.00
Out of State Travel	316,990.00	15,749.02	92,326.58	224,663.42	29.13%	0.00
SUBTOTAL: Travel	\$1,292,735.00	\$63,370.28	\$424,492.55	\$868,242.45	32.84%	\$0.00
Capital Outlay						
Land	16,500,000.00	2,097,240.00	3,968,054.39	12,531,945.61	24.05%	0.00
Hwy. Constr. - Contract Pymt.	558,702,420.47	53,882,586.93	441,462,787.36	117,239,633.11	79.02%	935,651,573.31
Buildings	31,950,360.20	266,081.30	1,326,255.22	30,624,104.98	4.15%	6,968,234.39
Heavy Equipment and Vehicles	59,079,661.06	571,757.00	3,123,229.46	55,956,431.60	5.29%	33,890,787.63
IT Hardware / Software	100,000.00	0.00	11,495.00	88,505.00	11.50%	0.00
Specialty Equipment	1,087,225.00	82,666.00	209,245.20	877,979.80	19.25%	2,164,540.00
SUBTOTAL: Capital Outlay	\$667,419,666.73	\$56,900,331.23	\$450,101,066.63	\$217,318,600.10	67.44%	\$978,675,135.33
Government Aid & Distr						
Public Transit Aid	29,189,619.49	2,511,670.88	10,724,775.80	18,464,843.69	36.74%	28,614,203.30
Highway Safety Office	5,200,000.00	819,855.43	3,308,759.41	1,891,240.59	63.63%	11,208,754.24
Other Government Aid	90,000,000.00	5,948,859.11	36,257,990.52	53,742,009.48	40.29%	112,004,856.69
SUBTOTAL: Government Aid & Distr	\$124,389,619.49	\$9,280,385.42	\$50,291,525.73	\$74,098,093.76	40.43%	\$151,827,814.23
Internal Redistributions						
Redistribution	0.00	0.00	0.00	0.00	0.00%	0.00
SUBTOTAL: Internal Redistributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
AGENCY TOTAL	\$1,183,373,685.36	\$93,833,742.32	\$642,532,477.84	\$540,841,207.52	54.30%	\$1,238,888,767.84

BUDGET STATUS REPORT
AGENCY SUMMARY BY PROGRAM/FUNCTION
November 2022

FISCAL YEAR 2023
 Period Expired 41.67%
 Pay Period Ending 11/20/2022

COST BY PROGRAM	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
Administration						
Administration	21,144,343.36	2,323,636.13	9,152,372.92	11,991,970.44	43.29%	152,961.89
Boards & Commissions	50,000.00	4,171.68	21,936.73	28,063.27	43.87%	0.00
SUBTOTAL: Administration	\$21,194,343.36	\$2,327,807.81	\$9,174,309.65	\$12,020,033.71	43.29%	\$152,961.89
Service and Support						
Charges to Others	1,100,000.00	193,644.52	875,803.23	224,196.77	79.62%	137,911.75
Deficiency Claims	25,000.00	0.00	0.00	25,000.00	0.00%	0.00
Supply Base/Inventories	1,000,000.00	1,676.82	803,639.91	196,360.09	80.36%	271,482.25
Building Operations	6,500,000.00	1,401,636.39	5,172,286.57	1,327,713.43	79.57%	1,761,565.17
Business Technology Services	18,063,023.32	812,897.16	6,652,941.52	11,410,081.80	36.83%	9,937,684.59
Support Centers	8,952,393.20	23,593.77	228,341.86	8,724,051.34	2.55%	0.00
Payroll Clearing	626,525.00	(402,482.22)	(1,849,683.61)	2,476,208.61	(295.23)%	2,050.00
SUBTOTAL: Service and Support	\$36,266,941.52	\$2,030,966.44	\$11,883,329.48	\$24,383,612.04	32.77%	\$12,110,693.76
Capital Facilities						
Capital Facilities	29,957,360.20	294,225.40	2,031,295.16	27,926,065.04	6.78%	7,487,176.94
SUBTOTAL: Capital Facilities	\$29,957,360.20	\$294,225.40	\$2,031,295.16	\$27,926,065.04	6.78%	\$7,487,176.94
Highway Maintenance						
System Preservation	55,789,176.96	2,357,710.85	31,901,298.59	23,887,878.37	57.18%	2,160,445.97
Operations	42,000,000.00	4,710,085.76	21,527,355.39	20,472,644.61	51.26%	25,651,411.20
Snow and Ice Control	43,000,000.00	1,578,455.33	5,848,699.35	37,151,300.65	13.60%	1,174,070.70
Unusual & Disaster Oper	2,000,000.00	253,778.55	1,197,583.31	802,416.69	59.88%	1,815,945.06
Equipment Operations	48,000,000.00	1,731,463.48	7,873,523.21	40,126,476.79	16.40%	34,023,987.65
Indirect Charges	33,841,735.85	2,065,396.00	8,241,484.05	25,600,251.80	24.35%	511,265.00
SUBTOTAL: Highway Maintenance	\$224,630,912.81	\$12,696,889.97	\$76,589,943.90	\$148,040,968.91	34.10%	\$65,337,125.58
Highway Construction						
Preliminary Engineering	53,250,000.00	4,371,342.50	18,338,684.14	34,911,315.86	34.44%	34,041,570.21
Right-Of-Way	15,000,000.00	2,335,618.84	4,823,658.85	10,176,341.15	32.16%	156,839.91
Construction	543,757,021.65	54,247,713.73	442,229,901.15	101,527,120.50	81.33%	943,998,046.53
Construction Engineering	25,500,000.00	3,494,176.16	14,394,289.54	11,105,710.46	56.45%	2,725,543.20
SUBTOTAL: Highway Construction	\$637,507,021.65	\$64,448,851.23	\$479,786,533.68	\$157,720,487.97	75.26%	\$980,921,999.85
Construction Related Expense						
Overhead	42,799,403.33	1,717,070.59	7,254,758.75	35,544,644.58	16.95%	8,831,929.31
Planning & Research	12,056,000.00	820,061.33	4,892,065.56	7,163,934.44	40.58%	14,387,572.75
Local Systems	144,548,833.00	6,047,144.39	36,438,555.88	108,110,277.12	25.21%	109,836,350.22
Highway Safety Office	5,216,300.00	871,463.44	3,521,855.40	1,694,444.60	67.52%	11,208,754.24
Public Transportation Asst	29,196,569.49	2,579,261.72	10,959,830.38	18,236,739.11	37.54%	28,614,203.30
SUBTOTAL: Construction Related Expense	\$233,817,105.82	\$12,035,001.47	\$63,067,065.97	\$170,750,039.85	26.97%	\$172,878,809.82
AGENCY TOTAL	\$1,183,373,685.36	\$93,833,742.32	\$642,532,477.84	\$540,841,207.52	54.30%	\$1,238,888,767.84

PROGRAM STATUS REPORT
BUSINESS MONTH - NOVEMBER 2022

<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
Personal Services							
Permanent Salaries	1,208,853.90	2,991,756.10	0.00	3,536,917.01	3,076,357.24	1,039,492.20	11,853,376.45
Temporary Salaries	12,420.57	20,776.10	0.00	96,946.87	31,517.45	16,056.86	177,717.85
Overtime	12,377.79	80,548.36	0.00	176,956.76	418,681.19	15,041.29	703,605.39
Employee Benefits	0.00	3,597,916.73	0.00	0.00	0.00	0.00	3,597,916.73
SUBTOTAL: Personal Services	\$1,233,652.26	\$6,690,997.29	\$0.00	\$3,810,820.64	\$3,526,555.88	\$1,070,590.35	\$16,332,616.42
Operating Expenses							
Utilities	0.00	198,099.13	0.00	95,486.39	1,062.06	50.09	294,697.67
Rentals	41.00	4,998.04	0.00	118,847.52	2,468.75	0.00	126,355.31
Repairs & Maintenance	2,966.13	212,607.64	0.00	561,477.28	375.00	6,980.00	784,406.05
Maintenance Contracts	0.00	1,271.63	0.00	1,367,877.54	0.00	0.00	1,369,149.17
Engineering Contracts	0.00	19,935.00	28,144.10	0.00	1,857,552.62	548,388.71	2,454,020.43
Contractual Services	16,719.75	266,462.96	0.00	257,759.57	1,057.00	117,569.05	659,568.33
Technology Expenses	0.00	467,656.45	0.00	204,124.49	8,393.23	130,066.25	810,240.42
Other Operating Expenses	70,409.75	550,975.72	0.00	(1,386.35)	924.45	53,630.33	674,553.90
SUBTOTAL: Operating Expenses	\$90,136.63	\$1,722,006.57	\$28,144.10	\$2,604,186.44	\$1,871,833.11	\$856,684.43	\$7,172,991.28
Supplies and Materials							
General Supplies & Materials	94,932.17	27,259.60	0.00	25,840.66	10.78	4,196.09	152,239.30
Maint & Const Materials	702.74	135,704.74	0.00	2,187,130.42	8,422.43	18,145.59	2,350,105.92
Automotive Supplies & Materials	0.00	87,912.79	0.00	1,493,789.68	0.00	0.00	1,581,702.47
SUBTOTAL: Supplies and Materials	\$95,634.91	\$250,877.13	\$0.00	\$3,706,760.76	\$8,433.21	\$22,341.68	\$4,084,047.69
Travel							
In State Travel	9,774.61	5,468.08	0.00	1,797.95	13,217.66	17,362.96	47,621.26
Out of State Travel	1,507.80	13,521.11	0.00	0.00	0.00	720.11	15,749.02
SUBTOTAL: Travel	\$11,282.41	\$18,989.19	\$0.00	\$1,797.95	\$13,217.66	\$18,083.07	\$63,370.28
Capital Outlay							
Land	0.00	0.00	0.00	0.00	2,097,240.00	0.00	2,097,240.00
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	53,882,586.93	0.00	53,882,586.93
Buildings	0.00	0.00	266,081.30	0.00	0.00	0.00	266,081.30
Heavy Equipment and Vehicles	0.00	0.00	0.00	571,757.00	0.00	0.00	571,757.00
Specialty Equipment	0.00	0.00	0.00	13,960.00	68,706.00	0.00	82,666.00
SUBTOTAL: Capital Outlay	\$0.00	\$0.00	\$266,081.30	\$585,717.00	\$56,048,532.93	\$0.00	\$56,900,331.23
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	2,511,670.88	2,511,670.88
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	819,855.43	819,855.43
Other Government Aid	0.00	0.00	0.00	0.00	52,671.47	5,896,187.64	5,948,859.11
SUBTOTAL: Government Aid & Distr	\$0.00	\$0.00	\$0.00	\$0.00	\$52,671.47	\$9,227,713.95	\$9,280,385.42
Internal Redistributions							
Redistribution	897,101.60	(6,651,903.74)	0.00	1,987,607.18	2,927,606.97	839,587.99	0.00
SUBTOTAL: Internal Redistributions	\$897,101.60	(\$6,651,903.74)	\$0.00	\$1,987,607.18	\$2,927,606.97	\$839,587.99	\$0.00
GRAND TOTAL:	\$2,327,807.81	\$2,030,966.44	\$294,225.40	\$12,696,889.97	\$64,448,851.23	\$12,035,001.47	\$93,833,742.32

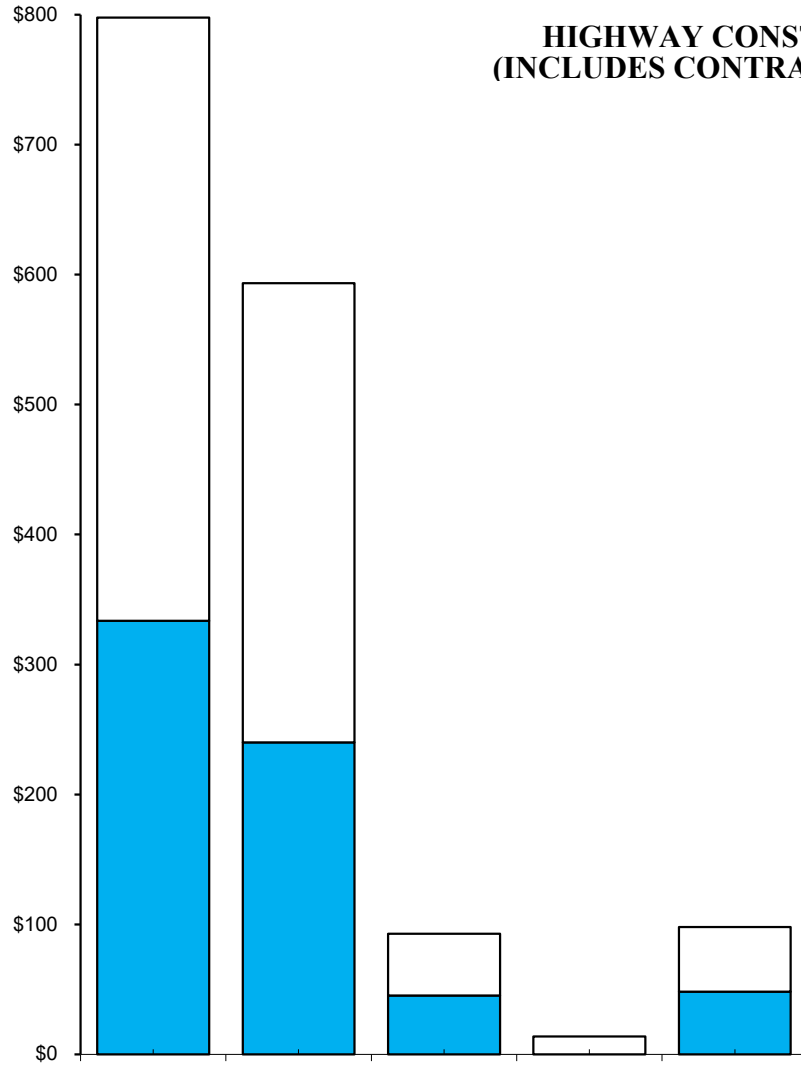
**PROGRAM STATUS REPORT
FISCAL YEAR TO DATE - NOVEMBER 2022**

<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
Personal Services							
Permanent Salaries	4,659,562.78	10,075,423.66	0.00	12,820,698.31	11,650,294.60	3,857,791.46	43,063,770.81
Temporary Salaries	35,856.45	87,691.72	0.00	647,835.26	194,660.48	87,515.71	1,053,559.62
Overtime	37,486.41	157,049.60	0.00	786,622.09	1,807,786.51	65,335.91	2,854,280.52
Employee Benefits	0.00	15,528,377.07	0.00	0.00	0.00	0.00	15,528,377.07
SUBTOTAL: Personal Services	\$4,732,905.64	\$25,848,542.05	\$0.00	\$14,255,155.66	\$13,652,741.59	\$4,010,643.08	\$62,499,988.02
Operating Expenses							
Utilities	0.00	831,650.69	0.00	472,834.56	5,499.72	250.45	1,310,235.42
Rentals	10,629.96	26,543.28	0.00	555,144.86	2,557.75	750.00	595,625.85
Repairs & Maintenance	6,459.14	1,022,400.55	0.00	2,658,550.85	375.00	16,037.86	3,703,823.40
Maintenance Contracts	0.00	2,738.15	0.00	6,278,328.95	0.00	0.00	6,281,067.10
Engineering Contracts	0.00	42,615.00	403,450.68	26,328.70	8,706,467.53	2,318,196.81	11,497,058.72
Contractual Services	495,860.28	934,560.34	0.00	1,870,753.74	185,649.80	1,911,180.76	5,398,004.92
Technology Expenses	49,903.73	5,464,772.36	0.00	1,010,862.29	53,815.35	748,309.88	7,327,663.61
Other Operating Expenses	277,511.67	1,407,453.62	1,875.10	1,357,517.89	5,734.97	309,923.09	3,360,016.34
SUBTOTAL: Operating Expenses	\$840,364.78	\$9,732,733.99	\$405,325.78	\$14,230,321.84	\$8,960,100.12	\$5,304,648.85	\$39,473,495.36
Supplies and Materials							
General Supplies & Materials	316,269.29	61,475.72	0.00	144,253.12	17.97	17,470.01	539,486.11
Maint & Const Materials	15,031.00	858,874.37	0.00	29,617,430.48	103,976.60	170,884.19	30,766,196.64
Automotive Supplies & Materials	0.00	1,112,017.66	0.00	7,324,124.17	0.00	84.97	8,436,226.80
SUBTOTAL: Supplies and Materials	\$331,300.29	\$2,032,367.75	\$0.00	\$37,085,807.77	\$103,994.57	\$188,439.17	\$39,741,909.55
Travel							
In State Travel	68,259.03	92,038.89	0.00	11,739.24	86,159.68	73,969.13	332,165.97
Out of State Travel	2,407.48	86,503.81	0.00	0.00	1,684.51	1,730.78	92,326.58
SUBTOTAL: Travel	\$70,666.51	\$178,542.70	\$0.00	\$11,739.24	\$87,844.19	\$75,699.91	\$424,492.55
Capital Outlay							
Land	0.00	(312,004.68)	311,714.16	0.00	3,968,344.91	0.00	3,968,054.39
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	441,462,787.36	0.00	441,462,787.36
Buildings	0.00	12,000.00	1,314,255.22	0.00	0.00	0.00	1,326,255.22
Heavy Equipment and Vehicles	0.00	0.00	0.00	3,123,229.46	0.00	0.00	3,123,229.46
IT Hardware / Software	0.00	0.00	0.00	11,495.00	0.00	0.00	11,495.00
Specialty Equipment	0.00	0.00	0.00	13,960.00	133,146.00	62,139.20	209,245.20
SUBTOTAL: Capital Outlay	\$0.00	(\$300,004.68)	\$1,625,969.38	\$3,148,684.46	\$445,564,278.27	\$62,139.20	\$450,101,066.63
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	10,724,775.80	10,724,775.80
Highway Safety Office	0.00	(1,096.25)	0.00	0.00	0.00	3,309,855.66	3,308,759.41
Other Government Aid	0.00	0.00	0.00	0.00	4,637.61	36,253,352.91	36,257,990.52
SUBTOTAL: Government Aid & Distr	\$0.00	(\$1,096.25)	\$0.00	\$0.00	\$4,637.61	\$50,287,984.37	\$50,291,525.73
Internal Redistributions							
Redistribution	3,199,072.43	(25,607,756.08)	0.00	7,858,234.93	11,412,937.33	3,137,511.39	0.00
SUBTOTAL: Internal Redistributions	\$3,199,072.43	(\$25,607,756.08)	\$0.00	\$7,858,234.93	\$11,412,937.33	\$3,137,511.39	\$0.00
GRAND TOTAL:	\$9,174,309.65	\$11,883,329.48	\$2,031,295.16	\$76,589,943.90	\$479,786,533.68	\$63,067,065.97	\$642,532,477.84

BUDGET STATUS REPORT
AGENCY SUMMARY BY ORGANIZATIONAL ELEMENT
November 2022

COST BY ORGANIZATIONAL STRUCTURE	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
OFFICE OF THE DIRECTOR						
110 - DIRECTOR AND DEPUTIES	846,455.15	86,010.17	306,802.23	539,652.92	36.25%	0.00
140 - LEGAL	959,185.20	109,026.67	505,146.45	454,038.75	52.66%	171,636.73
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,708,886.76	259,141.29	1,019,067.17	1,689,819.59	37.62%	201,341.71
SUBTOTAL: OFFICE OF THE DIRECTOR	\$4,514,527.11	\$454,178.13	\$1,831,015.85	\$2,683,511.26	40.56%	\$372,978.44
OFFICE OF ENGINEERING						
130 - CONTROLLER DIVISION	2,278,319.33	200,849.91	1,002,987.26	1,275,332.07	44.02%	0.00
250 - STRATEGIC PLANNING DIVISION	3,552,814.61	330,172.17	1,549,509.58	2,003,305.03	43.61%	2,648,909.40
320 - BRIDGE DIVISION	8,229,416.44	804,517.72	3,095,887.15	5,133,529.29	37.62%	2,291,381.99
340 - TRAFFIC ENGINEERING DIVISION	4,966,090.47	380,433.21	1,771,750.31	3,194,340.16	35.68%	413,152.39
350 - RIGHT OF WAY DIVISION	5,187,568.83	506,731.66	1,876,369.86	3,311,198.97	36.17%	18,037.05
360 - PROJECT DEVELOPMENT DIVISION	16,298,477.28	1,253,633.87	5,548,816.60	10,749,660.68	34.05%	15,004,422.80
370 - ROADWAY DESIGN DIVISION	28,077,536.46	1,784,560.90	7,846,360.73	20,231,175.73	27.95%	20,621,354.35
420 - PROGRAM MANAGEMENT DIVISION	1,863,372.03	151,896.46	603,505.92	1,259,866.11	32.39%	126,867.22
580 - LOCAL ASSISTANCE DIVISION	2,949,496.32	283,539.77	1,007,489.72	1,942,006.60	34.16%	1,785,739.29
SUBTOTAL: OFFICE OF ENGINEERING	\$73,403,091.77	\$5,696,335.67	\$24,302,677.13	\$49,100,414.64	33.11%	\$42,909,864.49
OFFICE OF OPERATIONS						
170 - HUMAN RESOURCES DIVISION	3,567,884.49	243,550.68	965,643.71	2,602,240.78	27.06%	2,050.00
260 - OPERATIONS DIVISION	24,123,422.68	1,716,498.44	7,216,434.80	16,906,987.88	29.91%	7,412,473.89
280 - BUSINESS TECH SUPPORT DIVISION	23,727,781.30	1,180,625.77	8,949,550.47	14,778,230.83	37.72%	20,091,947.91
380 - CONSTRUCTION DIVISION	3,145,269.21	318,698.15	1,320,813.84	1,824,455.37	41.99%	5,278.32
390 - MATERIALS & RESEARCH DIVISION	13,625,804.16	1,046,649.05	4,788,916.08	8,836,888.08	35.15%	8,365,052.49
610 - DISTRICT 1	35,639,014.89	3,003,977.72	16,650,992.19	18,988,022.70	46.72%	8,870,804.36
620 - DISTRICT 2	23,626,361.18	2,392,699.79	10,036,517.55	13,589,843.63	42.48%	10,175,760.15
630 - DISTRICT 3	33,140,815.51	2,359,013.05	13,164,943.14	19,975,872.37	39.72%	6,886,768.31
640 - DISTRICT 4	35,368,481.02	2,657,490.83	14,866,936.45	20,501,544.57	42.03%	8,956,519.15
650 - DISTRICT 5	23,272,237.23	2,011,674.80	8,503,816.62	14,768,420.61	36.54%	7,238,804.94
660 - DISTRICT 6	26,908,828.90	2,199,475.73	12,180,290.45	14,728,538.45	45.27%	7,792,847.68
670 - DISTRICT 7	19,493,678.30	1,366,592.93	8,280,570.64	11,213,107.66	42.48%	6,014,767.00
680 - DISTRICT 8	17,575,744.11	1,250,186.81	7,748,987.87	9,826,756.24	44.09%	4,823,001.72
SUBTOTAL: OFFICE OF OPERATIONS	\$283,215,322.98	\$21,747,133.75	\$114,674,413.81	\$168,540,909.17	40.49%	\$96,636,075.92
BUDGETARY CONTROL						
902 - SUPPLY BASE	0.00	(95,969.27)	388,194.91	(388,194.91)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	41,659,491.06	(223,375.63)	1,392,312.56	40,267,178.50	3.34%	46,715.73
904 - TRANSPORTATION CAPITAL	780,581,252.44	66,255,439.67	499,943,863.58	280,637,388.86	64.05%	1,098,923,133.26
SUBTOTAL: BUDGETARY CONTROL	\$822,240,743.50	\$65,936,094.77	\$501,724,371.05	\$320,516,372.45	61.02%	\$1,098,969,848.99
AGENCY TOTAL	\$1,183,373,685.36	\$93,833,742.32	\$642,532,477.84	\$540,841,207.52	54.30%	\$1,238,888,767.84

**FY-2023
HIGHWAY CONSTRUCTION CONTRACT LETTINGS
(INCLUDES CONTRACTED CONSTRUCTION COSTS ONLY)
\$ IN MILLIONS**



SUMMARY BY PROGRAM YEAR					
LETTING DATE	STATE SYSTEM			LOCAL SYSTEM	TOTAL
	FY-2023 PROGRAM PROJECTS	PRIOR YEAR PROJECTS	ADVANCED PROJECTS	FY-2023 PROJECTS	
7/21/2022	135.92			0.46	136.38
8/25/2022	56.48	18.57		32.19	107.24
9/29/2022	35.42	12.66		13.02	61.10
10/20/2022	4.01	14.12		0.76	18.89
11/3/2022	8.20			1.90	10.10
12/15/2022					
1/26/2023					
2/2/2023					
3/2/2023					
4/6/2023					
5/11/2023					
6/15/2023					
Total	240.03	45.35	0.00	48.33	333.71

SUMMARY BY DISTRICT									
LETTING DATE	D-1	D-2	D-3	D-4	D-5	D-6	D-7	D-8	TOTAL
7/21/2022	15.99		11.29	4.84	50.14	50.09	4.03		136.38
8/25/2022	14.98	45.58	16.98			6.16	23.54		107.24
9/29/2022	34.35	11.72	0.76	3.30	1.50	0.75	8.72		61.10
10/20/2022	15.10	0.76						3.03	18.89
11/3/2022			8.20	1.90					10.10
12/15/2022									
1/26/2023									
2/2/2023									
3/2/2023									
4/6/2023									
5/11/2023									
6/15/2023									
Total	80.42	58.06	37.23	10.04	51.64	57.00	36.29	3.03	333.71

	State System			Local System	
	Total Letting(1)	FY-2023 Program (2)	Prior Year Projects (3)	Advanced Projects	FY-2023 Program (4)
% Let to Date	41.8%	40.5%	48.9%	0.0%	49.4%
Actual \$ Let	333.71	240.03	45.35	0.00	48.33
Projected \$ Remaining	464.05	353.25	47.34	13.85	49.61
Total	\$797.76	\$593.28	\$92.69	\$13.85	\$97.94

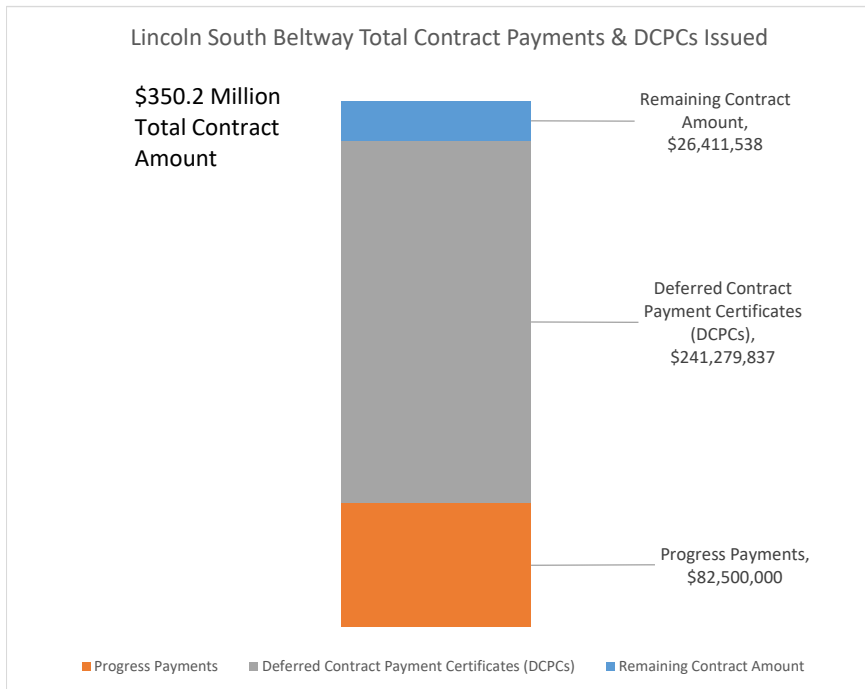
- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
 - (2) FY-2023 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
 - (3) Prior Year Projects - Includes projects from previous years' programs.
 - (4) Local System Program - Includes all local system projects.
- Projected dollars are updated estimates as of November 30, 2022.

Lincoln South Beltway Construction Contract Payments and Deferred Payment Certificates Issued

Through November 2022

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 November 2022)

Remaining Contract Amount	\$26,411,538
Progress Payments	\$82,500,000
Deferred Contract Payment Certificates (DCPCs)	\$241,279,837

DCPC Payments Due by State Fiscal Year (for DCPCs Issued Through November 2022)

FY 2023	\$15,000,000
FY 2024	\$29,941,375
FY 2025	\$29,876,813
FY 2026	\$29,884,313
FY 2027	\$29,877,875
FY 2028	\$29,875,000
FY 2029	\$29,882,563
FY 2030	\$29,882,438
FY 2031	\$17,059,462
Total DCPCs to date	\$241,279,837

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 (CMAQ) = Funding to State and local governments for transportation projects and programs to help meet the requirements of the Clean Air Act. Funding is available to reduce congestion and improve air quality for areas that do not meet the National Ambient Air Quality Standards.

EQUITY BONUS = Provides each state with a specific share of the aggregate funding for major highway programs. Every state is guaranteed at least a specified percentage of that State's share of contributions to the Highway Account of the Highway Trust Fund.

HIGHWAY PLANNING = Federal-aid highway program to assist State transportation agencies in the planning and the development of the National Highway System.

HIGHWAY SAFETY IMPROVEMENT PROGRAM (HSIP) = Federal-aid program with the purpose of achieving a significant reduction in fatalities and serious injuries on all public roads, including non-State-owned public roads and roads on tribal lands. Funds are provided to assist in correcting or improving a hazardous road location or feature and to address a highway safety problem that is identified in the state's Strategic Highway Safety Plan (SHSP).

METROPOLITAN PLANNING = Assists in development of transportation improvement, long-range transportation plans and other technical studies in the metropolitan areas.

NATIONAL HIGHWAY FREIGHT PROGRAM (NHFP) = To improve efficient movement of freight on the National Highway Freight Network (NHFN).

NATIONAL HIGHWAY PERFORMANCE PROGRAM (NHPP) = To provide support for the condition and performance of the National Highway System (NHS), to provide support for the construction of new facilities on the NHS and to ensure that investments of Federal-aid funds in highway construction are directed to support progress toward the achievement of performance targets established in a State's asset management plan for the NHS.

RAIL-HIGHWAY – HAZARD ELIMINATION and PROTECTION DEVICES = To achieve a significant reduction in traffic fatalities and serious injuries at all at-grade public rail highway crossings. Eligibility projects include, but not limited to, the installation of protective devices, the elimination of hazards, and grade crossing separation.

REDISTRIBUTION = Additional funds apportioned to states that may be used for any purpose described in section 133(b) of title 23, U.S.C.

RESEARCH = To provide a systematic investigation that provides facts, principals and collects information on a particular subject. Effective research projects are conducted to provide a safer, more efficient, and longer lasting transportation network in collaboration with public and private industry, FHWA and academia.

SPECIAL LIMITATION & EXEMPT = Funds that are awarded with their own obligation limitation and are not subject to the annual limitation.

SURFACE TRANSPORTATION BLOCK GRANT PROGRAM (STBG) = Federal-aid highway funding program that funds a broad range of surface transportation capital needs, including many roads, transit, sea and airport access, vanpool, bike and pedestrian facilities. This program is divided into many sub-categories by population.

TRANSPORTATION ALTERNATIVES PROGRAM (TAP) = Funding provided for programs and projects defined as transportation alternatives, including on and off road pedestrian and bicycle facilities, infrastructure projects for improving non-driver access to public transportation and enhanced mobility, community improvement activities and many more. The program is divided into sub-categories – flex based on population and recreational trails.

CARBON REDUCTION PROGRAM = Provides funding for projects to reduce transportation emissions or the development of carbon reduction strategies.

PROMOTING, RESILIENT, OPERATIONS FOR TRANSFORMATIVE, EFFICIENT, AND COST-SAVING TRANSPORTATION (PROTECT) = Planning resilience improvements, community resilience and evacuation routes, and at-risk coastal infrastructure.

BRIDGE FORMULA PROGRAM (BFP) = Funds used to replace, rehabilitate, preserve, protect, and construct bridges on public roads.

NATIONAL ELECTRIC VEHICLE INFRASTRUCTURE (NEVI) = To strategically deploy electric vehicle (EV) charging infrastructure and establish an interconnected network to facilitate data collection, access, and reliability.

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

Federal Trust Fund Apportionment Type	Fixing America's Surface Transportation = FAST		FAST and Infrastructure Investment and Jobs Act = IJJA		Infrastructure Investment and Jobs Act = IJJA							
	Fiscal 2021 Apportionment		Fiscal 2022 Apportionment		Fiscal 2023 Apportionment		Fiscal 2024 Apportionment		Fiscal 2025 Apportionment		Fiscal 2026 Apportionment	
	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska
National Hwy Perf Prog (NHPP)	22,811	173,531	25,136	203,378	27,170	207,541	29,588	221,000	30,180	225,400	30,784	229,900
Surface Transportation Block Grant (STBG)	11,717	88,296	13,136	97,777	13,202	98,923	12,955	107,500	13,214	109,700	13,478	111,800
<i>STBG - Bridge Off System</i>		3,777		5,036		5,036						
<i>STBG - Flexible - Any Area</i>		33,159		35,391		36,200						
<i>STBG - MAPA - Omaha</i>		16,227		17,760		18,116						
<i>STBG - LCLC - Lincoln</i>		6,395		7,000		7,140						
<i>STBG - 5,001 to 200,000 Population</i>		8,919										
<i>STBG 5K-49,999 Population</i>				7,948		8,107						
<i>STBG 50K-200K Population</i>				1,813		1,849						
<i>STBG - 5,000 and Less Population</i>		13,604		14,890		15,188						
<i>Highway Planning</i>		4,661		5,179		5,465						
<i>Research</i>		1,554		2,760		1,822						
Transportation Alternatives (TAP)	768	5,801	1,312	10,206	1,329	10,434						
Recreational Trails	82	1,217	81	1,205	82	1,217						
Highway Safety Improvement Prog (HSIP)	2,359	15,713	2,879	19,794	2,580	20,202	3,110	21,200	3,177	21,700	3,246	22,200
Rail-Highway Crossings	245	3,883	245	3,886	245	3,952	245	3,900	245	3,900	245	3,900
Congestion Mitigation & Air Qual (CMAQ)	2,444	10,744	1,983	10,985	2,293	11,205	2,639	11,600	2,692	11,900	2,746	12,100
Metropolitan Planning	358	1,777	438	2,186	447	2,230	456	2,300	465	2,300	474	2,400
National Freight Program	1,489	10,663	1,346	9,824	1,373	10,020	1,429	10,400	1,458	10,600	1,487	10,900
Carbon Reduction Program			1,234	9,214	1,258	9,398	1,283	9,600	1,309	9,800	1,335	10,000
PROTECT Formula			1,403	10,476	1,431	10,686	1,459	10,900	1,489	11,100	1,518	11,300
Redistribution - Certain Authorizations	55	0,398	393	2,869	128	0,934						
Redistribution - TIFIA												
Sub-Total Core Funds	\$42,328	\$ 312.023	\$ 49,586	\$ 381.800	\$ 51,538	\$ 386.742	\$ 53,164	\$ 398.400	\$ 54,229	\$ 406.400	\$ 55,313	\$ 414.500
National Highway Perf Exempt	603	4,524	602	4,500	603	4,500						
Bridge Formula Program			5,308	45,000	5,308	45,000	5,308	45,000	5,308	45,000	5,308	45,000
NEVI Charging Infrastructure			615	4,472	885	6,436	500	6,000	500	6,000	500	6,000
Highway Infrastructure Bridge			1,145	19,395								
Emergency Relief Supplement 2022			1,254	40,019								
Hwy Infra Prog for Comm Proj Congr-Directed			847	5,000								
Others & Ext of Alloc Programs												
Total	\$42,931	\$ 316.547	\$ 59,357	\$ 500.186	\$ 58,334	\$ 442.678	\$ 58,972	\$ 449.400	\$ 60,037	\$ 457.400	\$ 61,121	\$ 465.500
Obligation Authority												
Core Formula Obligation Limitation	46,365	277,251	57,473	345,402	12,127	70,995						
August Redistribution	4,178	20,000	6,177	26,000								
Total Annual Obligation Authority	\$50,543	297,251	\$ 57,473	371,402	\$ 12,127	70,995						

Not available at this time.

Not available at this time.

Footnotes:

Fiscal 2024 through Fiscal 2026 amounts are AASHTO estimates.

FY23 Apportionment per Public Law 117-58 through September 30, 2023.

FY23 Obligation Authority per Public Law 117-180 reflects 77/365 days through December 16, 2022.

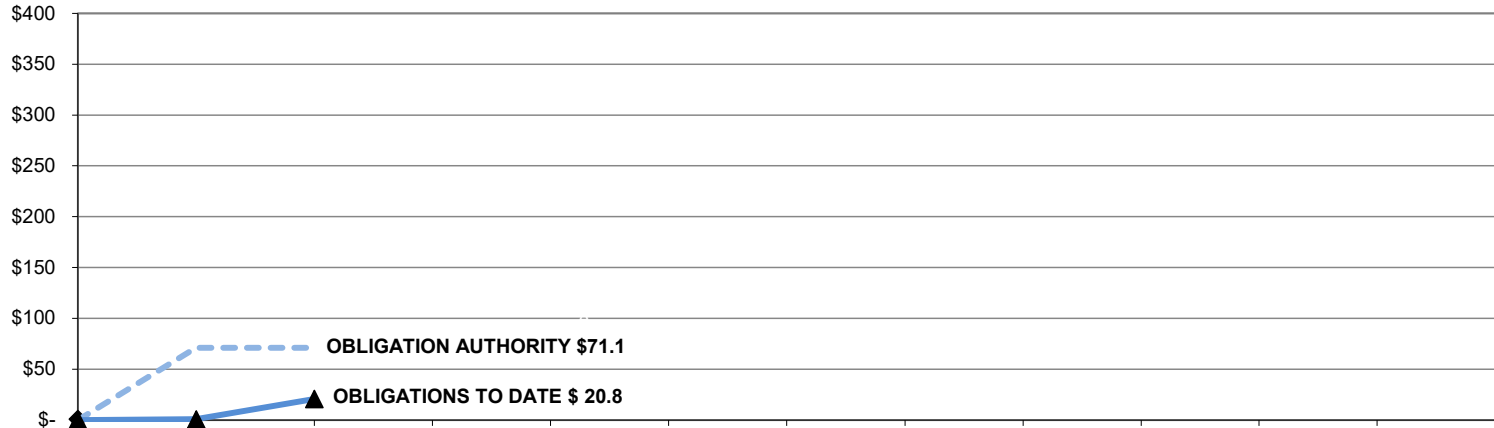
**STATUS OF FEDERAL HIGHWAY APPORTIONMENTS
FEDERAL FY-2023
NOVEMBER 30, 2022**

APPORTIONMENT TYPE	APPORT	FAST Act & IJA	TRANSFERS			CURRENT	ADVANCED	
	BALANCE 9/30/2022	FY-2023 APPORT (B)	ADJ & SPECIAL APPORT	TOTAL	OBLIGATIONS(A)	APPORT BALANCE	CONSTRUCTION COMMITTED	UNPAID OBLIGATIONS
National Hwy Perf Prog (NHPP)	2,919,312	207,541,470	-	210,460,782	15,535,807	194,924,976	235,617,109	78,748,053
STBG/STP - Bridge Off System	71,480	5,036,343	-	5,107,823	5,036,343	71,480	-	11,485,221
STBG/STP - Flexible - Any Area	4,224,231	36,199,995	-	40,424,226	1,564,026	38,860,200	96,027,459	54,464,907
STBG/STP - MAPA - Omaha	7,529,619	18,115,820	-	25,645,439	171,062	25,474,377	35,681,971	31,018,832
STBG/STP - LCLC - Lincoln	20,429,489	7,139,647	-	27,569,136	14,580	27,554,556	73,093	1,438,708
STBG/STP - 5,001 to 200,000 Pop	693,793	-	-	693,793	-	693,793	-	33,519,979
STBG/STP - 5,000 & Less Pop	183,876	15,187,786	-	15,371,662	-	15,371,662	-	10,289,033
STBG 5K-49,999 Population	617,854	8,107,333	-	8,725,187	-	8,725,187	-	6,611,410
STBG 50K-200,000 Population	1,813,121	1,849,383	-	3,662,504	-	3,662,504	-	-
Congestion Mitigation & Air Qual	5,271,890	11,205,146	-	16,477,036	307,000	16,170,036	-	9,151,245
Carbon Reduction under 5,000 & Less	1,804,692	1,840,785	-	3,645,477	-	3,645,477	-	-
Carbon Reduction 5K-49,999 Pop	963,355	982,622	-	1,945,977	-	1,945,977	-	-
Carbon Reduction 50K-200,000 Pop	219,753	224,148	-	443,901	-	443,901	-	-
Carbon Reduction >200,000 Pop	3,000,985	3,061,005	-	6,061,990	-	6,061,990	-	-
Carbon Reduction Prog Flex	3,224,730	3,289,225	-	6,513,955	-	6,513,955	-	-
Protect Program IJJA	10,266,897	10,472,235	-	20,739,132	-	20,739,132	-	-
Protect Planning IJJA	209,529	213,719	-	423,248	-	423,248	-	-
Highway Safety Improvemt Prog	35,298,968	20,201,523	-	55,500,491	(137,422)	55,637,913	1,915,919	15,193,159
Rail-Hwy - Hazard Elimination	1,254,081	3,952,395	-	5,206,476	11,949	5,194,527	-	3,100,467
Rail-Hwy - Protection Devices	9,919,521	-	-	9,919,521	-	9,919,521	-	1,720,082
Highway Planning	3,280,051	5,464,719	-	8,744,770	(1,731,401)	10,476,171	-	7,206,404
Research	19,427	1,821,573	75,357	1,916,357	-	1,916,357	264,537	7,470,090
Metropolitan Planning	882,822	2,230,188	-	3,113,010	-	3,113,010	-	2,793,121
National Hwy Freight Program	512,211	10,020,078	-	10,532,289	-	10,532,289	-	-
TAP - Flex	6,099,905	4,277,984	-	10,377,889	-	10,377,889	-	897,419
TAP - >200,000 Population	3,247,712	3,084,839	-	6,332,551	6,333	6,326,218	-	1,676,937
TAP - 50K - 200,000 Population	220,948	225,894	-	446,842	-	446,842	-	-
TAP - 5,001 to 200,000 Population	582,841	-	-	582,841	-	582,841	-	477,739
TAP - 5K-49,999 Population	968,591	990,273	-	1,958,864	-	1,958,864	-	-
TAP - 5,000 and Less Population	3,522,825	1,855,118	-	5,377,943	-	5,377,943	-	372,218
Recreational Trails	3,613,649	1,205,213	(2,569)	4,816,293	-	4,816,293	-	1,382,336
Enhancement	1,010	-	-	1,010	-	1,010	-	325,337
Safe Routes to School Prog	243,972	-	-	243,972	-	243,972	-	-
Redistribution - Certain Auth.	-	946,177	-	946,177	-	946,177	-	7,234,753
Redistribution - TIFIA	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	7
Total Formula Funds	\$ 133,113,140	\$ 386,742,636	\$ 72,788	\$ 519,928,564	\$ 20,778,277	\$ 499,150,286	\$ 369,580,088	\$ 287,329,596
Allocated/Discretionary Funds	495,857	-	(180,585)	315,272	-	315,272	-	218,726
Total Subject to Annual Obligation Limits	\$ 133,608,997	\$ 386,742,636	\$ (107,797)	\$ 520,243,836	\$ 20,778,277	\$ 499,465,559	\$ 369,580,088	\$ 287,548,322
Special Limit/Allocated Exempt Equity Bonus	103,006,753	55,935,929	(187,032)	158,755,651	5,149,594	153,606,057	278,470	62,217,492
GRAND TOTAL	\$ 236,615,750	\$ 442,678,565	\$ (294,829)	\$ 678,999,486	\$ 25,927,871	\$ 653,071,615	\$ 369,858,558	\$ 349,765,815

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

(B) FY23 Apportionment per Public Law 117-58 through September 30, 2023.

**STATUS OF FEDERAL HIGHWAY OBLIGATION AUTHORITY
FEDERAL FY-2023
(\$ IN MILLIONS)**



	Begin Bal	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Obligation Authority	0.0	71.0	71.1										
OA Used	0.0	0.7	20.8										

	<u>FEDERAL FY-2022</u> <u>OBLIGATION AUTHORITY</u>		<u>FEDERAL FY-2023</u> <u>OBLIGATION AUTHORITY</u>		
<u>FORMULA AND ALLOCATED FUNDS SUBJECT TO ANNUAL OBLIGATION LIMITATION</u>	As of September 30, 2022		As of November 30, 2022		
Formula Obligation Limitation	\$	345.4	\$	71.0	
August Redistribution		26.0		-	
Redistribution - TIFIA		-		-	Period Expired
Transfers	\$	0.8	\$	0.1	16.7%
Subtotal	\$	372.2	\$	71.1	
Other Allocation Obligation Limitation		0.1		-	
Annual Obligation Limitation		\$ 372.3		\$ 71.1	
Formula Obligations to Date		(372.3)		(20.8)	Obligated
Allocated Obligations to Date		-		-	29.2%
Subtotal		\$ (372.3)		\$ (20.8)	
Obligation Authority Balance		0.0		\$ 50.3	
<u>SPECIAL LIMITATION</u>					
National Highway Perf Exempt		4.5		4.5	
Highway Infrastructure (NON-COVID)		68.8		0.0	
HIP Bridge Formula Program-FY23		0.0		38.3	
HIP Bridge Formula PGM Off-Sys-FY23		0.0		6.7	
HIP Natl Electric Vhcle Infra-FY23		0.0		6.4	
Emergency Rel 2022 Supplement		20.8		0.0	
Hwy Infra Prog for Comm Proj Congr-Directed		5.0		0.0	
National Infrastructure Investments Build 2020		7.6		0.0	
Previous Years Funding		61.3		102.8	
Total Special Obligation Limitation	\$	168.0	\$	158.7	
Obligations to Date		(64.7)		(5.1)	
Obligation Authority Balance	\$	103.3	\$	153.6	

Obligation Authority per Public Law 117-180 reflects 77/365 days through December 16, 2022.

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM**

CURRENT MONTH - NOVEMBER 2022

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	2,549,565.70	0.00	(39.34)	4,484.12	5,756.67	2,559,767.15
	RIGHT OF WAY	2,087,936.92	0.00	0.00	125,576.14	0.00	2,213,513.06
	CONSTRUCTION	23,907,902.98	26,862,997.71	110,763.47	2,509,209.15	596,908.82	53,987,782.13
	CONSTRUCTION ENGINEERING	1,304,817.80	1,238,499.76	22,360.84	52,726.48	3,363.32	2,621,768.20
	PLANNING & RESEARCH	26,752.34	19,194.40	0.00	0.00	40,703.20	86,649.94
	TOTAL	\$ 29,876,975.74	\$ 28,120,691.87	\$ 133,084.97	\$ 2,691,995.89	\$ 646,732.01	\$ 61,469,480.48
LOCAL	PRELIMINARY ENGINEERING	52,007.02	189,772.50	4,751.02	16,566.18	1,196.84	264,293.56
	RIGHT OF WAY	484.57	(37,008.23)	392.68	53,614.25	1,270.07	18,753.34
	CONSTRUCTION	559,392.14	3,447,925.82	119,421.27	888,818.36	(467.90)	5,015,089.69
	CONSTRUCTION ENGINEERING	9,350.33	207,474.86	13,752.08	77,198.50	214.66	307,990.43
	TOTAL	\$ 621,234.06	\$ 3,808,164.95	\$ 138,317.05	\$ 1,036,197.29	\$ 2,213.67	\$ 5,606,127.02
NON-HWY	PRELIMINARY ENGINEERING	1,924,495.45	6,380.07	0.00	1,595.00	0.00	1,932,470.52
	RIGHT OF WAY	140,405.58	0.00	0.00	0.00	0.00	140,405.58
	CONSTRUCTION	918.69	598,358.38	0.00	184,412.91	0.00	783,689.98
	CONSTRUCTION ENGINEERING	818,995.64	12,756.08	447.73	2,741.22	0.00	834,940.67
	TRAFFIC SAFETY & TRANS	16,315.92	874,724.12	0.00	0.00	0.00	891,040.04
	PLANNING & RESEARCH	287,075.05	526,710.29	0.00	0.00	4,885.75	818,671.09
	PUBLIC TRANSPORTATION ASSIST	424,000.12	2,106,514.33	17,554.50	16,368.36	93,327.45	2,657,764.76
	Information Technology	23,478.20	7,495.81	0.00	0.00	0.00	30,974.01
	TOTAL	\$ 3,635,684.65	\$ 4,132,939.08	\$ 18,002.23	\$ 205,117.49	\$ 98,213.20	\$ 8,089,956.65
TOTAL - CURRENT MONTH	\$ 34,133,894.45	\$ 36,061,795.90	\$ 289,404.25	\$ 3,933,310.67	\$ 747,158.88	\$ 75,165,564.15	

FISCAL YEAR TO DATE - NOVEMBER 2022

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	11,112,810.21	0.00	1,352.22	72,275.73	41,133.51	11,227,571.67
	RIGHT OF WAY	3,181,448.86	0.00	0.00	194,019.33	0.00	3,375,468.19
	CONSTRUCTION	164,740,977.35	260,780,256.76	715,430.06	14,852,148.47	684,379.16	441,773,191.80
	CONSTRUCTION ENGINEERING	4,481,310.84	6,577,917.41	65,420.54	148,693.85	53,830.36	11,327,173.00
	PLANNING & RESEARCH	259,061.73	80,577.56	0.00	0.00	100,718.36	440,357.65
	TOTAL	\$ 183,775,608.99	\$ 267,438,751.73	\$ 782,202.82	\$ 15,267,137.38	\$ 880,061.39	\$ 468,143,762.31
LOCAL	PRELIMINARY ENGINEERING	967,812.66	1,271,914.09	29,605.07	(818,364.63)	4,374.83	1,455,342.02
	RIGHT OF WAY	(953,408.67)	2,119,914.22	3,059.62	344,585.81	4,084.51	1,518,235.49
	CONSTRUCTION	3,038,662.21	20,923,736.52	1,361,303.77	2,648,202.44	388,998.80	28,360,903.74
	CONSTRUCTION ENGINEERING	65,326.62	1,814,649.34	103,997.40	293,400.86	10,414.76	2,287,788.98
	TOTAL	\$ 3,118,392.82	\$ 26,130,214.17	\$ 1,497,965.86	\$ 2,467,824.48	\$ 407,872.90	\$ 33,622,270.23
NON-HWY	PRELIMINARY ENGINEERING	7,391,972.95	80,030.03	0.00	6,540.05	11,777.65	7,490,320.68
	RIGHT OF WAY	518,458.07	0.00	0.00	0.00	0.00	518,458.07
	CONSTRUCTION	1,081,613.69	1,666,019.22	17,896.11	433,431.98	0.00	3,198,961.00
	CONSTRUCTION ENGINEERING	2,953,992.55	67,596.10	589.48	16,321.64	0.00	3,038,499.77
	TRAFFIC SAFETY & TRANS	318,808.84	3,565,182.20	0.00	0.00	0.00	3,883,991.04
	PLANNING & RESEARCH	1,351,185.93	2,177,069.92	0.00	16,066.23	1,383,208.81	4,927,530.89
	PUBLIC TRANSPORTATION ASSIST	3,392,287.71	7,405,481.00	23,406.00	17,080.44	206,451.41	11,044,706.56
	Information Technology	65,490.55	24,233.72	0.00	0.00	0.00	89,724.27
	TOTAL	\$ 17,073,810.29	\$ 14,985,612.19	\$ 41,891.59	\$ 489,440.34	\$ 1,601,437.87	\$ 34,192,192.28
TOTAL - FISCAL YEAR TO DATE	\$ 203,967,812.10	\$ 308,554,578.09	\$ 2,322,060.27	\$ 18,224,402.20	\$ 2,889,372.16	\$ 535,958,224.82	

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT
NOVEMBER 2022**

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	2,097,013,130.15	1,125,044,508.08	971,968,622.07	29,876,975.74	183,775,608.99	285,930,721.58
	FEDERAL	1,533,377,770.07	1,301,351,282.76	232,026,487.31	28,120,691.87	267,438,751.73	381,474,185.44
	COUNTY	3,295,142.15	2,429,291.02	865,851.13	133,084.97	782,202.82	893,467.13
	CITY	101,303,298.75	72,465,795.12	28,837,503.63	2,691,995.89	15,267,137.38	29,342,534.44
	OTHER	16,387,323.95	14,488,408.40	1,898,915.55	646,732.01	880,061.39	1,484,396.69
STATE HIGHWAY SYSTEM TOTALS		\$ 3,751,376,665.07	\$ 2,515,779,285.38	\$ 1,235,597,379.69	\$ 61,469,480.48	\$ 468,143,762.31	\$ 699,125,305.28
LOCAL HIGHWAY SYSTEM							
	STATE	56,645,016.49	41,471,921.46	15,173,095.03	621,234.06	3,118,392.82	9,544,416.01
	FEDERAL	356,342,955.57	273,487,145.89	82,855,809.68	3,808,164.95	26,130,214.17	50,439,796.11
	COUNTY	20,169,445.06	16,431,510.62	3,737,934.44	138,317.05	1,497,965.86	2,862,787.45
	CITY	125,974,377.22	77,477,212.85	48,497,164.37	1,036,197.29	2,467,824.48	4,767,404.54
	OTHER	6,246,384.42	5,407,558.98	838,825.44	2,213.67	407,872.90	1,517,212.68
LOCAL HIGHWAY SYSTEM TOTALS		\$ 565,378,178.76	\$ 414,275,349.80	\$ 151,102,828.96	\$ 5,606,127.02	\$ 33,622,270.23	\$ 69,131,616.79
NON-HIGHWAY							
	STATE	465,759,619.93	381,943,519.74	83,816,100.19	3,635,684.65	17,073,810.29	69,306,128.78
	FEDERAL	258,399,392.12	129,992,655.07	128,406,737.05	4,132,939.08	14,985,612.19	30,215,653.27
	COUNTY	673,682.46	616,807.34	56,875.12	18,002.23	41,891.59	41,892.26
	CITY	9,956,274.88	5,323,215.73	4,633,059.15	205,117.49	489,440.34	644,330.29
	OTHER	15,071,756.56	12,896,219.58	2,175,536.98	98,213.20	1,601,437.87	1,802,735.15
NON-HIGHWAY TOTALS		\$ 749,860,725.95	\$ 530,772,417.46	\$ 219,088,308.49	\$ 8,089,956.65	\$ 34,192,192.28	\$ 102,010,739.75
GRAND TOTALS		\$ 5,066,615,569.78	\$ 3,460,827,052.64	\$ 1,605,788,517.14	\$ 75,165,564.15	\$ 535,958,224.82	\$ 870,267,661.82

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY WORK PHASE
NOVEMBER 2022**

WORK PHASE	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
OTHER	2,784,763.64	1,593,365.14	1,191,398.50	30,974.01	89,724.27	700,584.26
PRELIMINARY ENGINEERING	566,909,061.92	377,097,684.34	189,811,377.58	4,756,531.23	20,173,234.37	41,754,471.56
RIGHT OF WAY	172,982,190.98	126,816,008.92	46,166,182.06	2,372,671.98	5,412,161.75	8,846,974.18
UTILITIES	50,851,236.88	31,568,826.71	19,282,410.17	1,263,418.51	2,196,644.06	4,694,360.86
CONSTRUCTION	3,753,251,389.37	2,617,493,202.18	1,135,758,187.19	58,523,143.29	471,136,412.48	742,033,425.37
CONSTRUCTION ENGINEERING	268,793,369.09	148,667,876.06	120,125,493.03	3,764,699.30	16,653,461.75	32,524,339.36
TRAFFIC SAFETY	40,599,281.38	20,379,392.44	20,219,888.94	891,040.04	3,883,991.04	6,619,478.55
PLANNING & RESEARCH	101,362,384.41	67,202,589.65	34,159,794.76	905,321.03	5,367,888.54	11,644,676.45
PUBLIC TRANSPORTATION	109,081,892.11	70,008,107.20	39,073,784.91	2,657,764.76	11,044,706.56	21,449,351.23
GRAND TOTALS	\$ 5,066,615,569.78	\$ 3,460,827,052.64	\$ 1,605,788,517.14	\$ 75,165,564.15	\$ 535,958,224.82	\$ 870,267,661.82

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY FINANCING PARTICIPANT
NOVEMBER 2022**

WHO	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
STATE FUNDS						
ROADS OPERATION FUND	1,264,937,159.70	920,444,726.98	344,492,432.72	15,551,422.67	91,522,501.77	177,070,426.55
ROADS OPERATION FUND AC*	277,340,189.20	42,375,291.23	234,964,897.97	8,095,445.86	18,012,598.81	36,123,118.46
GRADE CROSSING FUND	1,738,211.51	842,351.44	895,860.07	96,615.78	325,519.85	367,330.93
GRADE SEPARATION-TMT	8,574,157.29	8,562,080.17	12,077.12	7,476.14	1,091,855.08	1,100,401.62
MAPA BRIDGE STUDY	100,125.88	91,486.46	8,639.42	12,195.88	40,150.39	75,648.58
RECREATION ROAD FUND	16,333,885.45	12,952,420.91	3,381,464.54	300,769.61	1,161,269.33	4,203,615.76
ST HWY CAPITAL IMPR	827,552,085.91	410,485,616.85	417,066,469.06	5,635,268.10	71,013,832.96	112,294,635.42
STATE AID BRIDGE	2,592,157.92	2,189,759.95	402,397.97	69,035.90	134,967.39	147,122.39
TRANS INFRA BANK	220,249,793.71	150,516,215.29	69,733,578.42	4,365,664.51	20,665,116.52	33,398,966.66
TOTAL STATE FUNDS	\$ 2,619,417,766.57	\$ 1,548,459,949.28	\$ 1,070,957,817.29	\$ 34,133,894.45	\$ 203,967,812.10	\$ 364,781,266.37
FEDERAL FUNDS	2,148,120,117.76	1,704,831,083.72	443,289,034.04	36,061,795.90	308,554,578.09	462,129,634.82
COUNTY FUNDS	24,138,269.67	19,477,608.98	4,660,660.69	289,404.25	2,322,060.27	3,798,146.84
CITY FUNDS	237,233,950.85	155,266,223.70	81,967,727.15	3,933,310.67	18,224,402.20	34,754,269.27
OTHER FUNDS	37,705,464.93	32,792,186.96	4,913,277.97	747,158.88	2,889,372.16	4,804,344.52
GRAND TOTALS	\$ 5,066,615,569.78	\$ 3,460,827,052.64	\$ 1,605,788,517.14	\$ 75,165,564.15	\$ 535,958,224.82	\$ 870,267,661.82

*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
November 30, 2022**

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
Revenue	\$ 8,392,124.46	\$ 40,409,232.37	\$ 658,801,331.43		
Expenditures					
Expressway and High Priority Corridors	5,085,465.44	70,090,676.56	330,912,656.32	409,160,494.06	273,612,025.75
Other Highways	549,802.66	923,156.40	79,572,960.53	7,905,975.00	134,144,631.43
BNA Projects Completed/Closed			158,878,188.53		
Total	\$ 5,635,268.10	\$ 71,013,832.96	\$ 569,363,805.38	\$ 417,066,469.06	\$ 407,756,657.18
Funds Available			\$ 89,437,526.05		

Transportation Innovation Act Financial Status November 30, 2022

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		
Revenue	\$ 2,571,583.87	\$ 12,603,348.93	\$ 198,673,162.63		
Expenditures					
Accelerated State Highway Capital Improvement Program	4,118,688.14	18,140,541.30	138,026,433.85	57,535,186.75	222,653,449.36
County Bridge Match Program	246,976.37	1,674,575.22	10,317,031.94	10,746,054.94	5,567,186.00
Economic Opportunity Program		850,000.00	2,172,749.50	1,452,336.73	13,740,500.00
TIB Projects Completed/Closed			5,332,421.20		
Total Expenditures	\$ 4,365,664.51	\$ 20,665,116.52	\$ 155,848,636.49	\$ 69,733,578.42	\$ 241,961,135.36
Funds Available			\$ 42,824,526.14		

**FEDERAL FUND PURCHASE PROGRAM
FINANCIAL STATUS**

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

	Federal FY-18	Federal FY-19	Federal FY-20	Federal FY-21	ESTIMATED Federal FY-22
	Payment was made March 2019	Payment was made March 2020	Payment was made March 2021	Payment was made March 2022	Payment will be made March 2023
Bridge					
Annual Obligation Authority	274,849,099.00	277,028,447.00	284,111,089.00	277,251,202.00	335,456,873.97
10% for Bridges	27,484,909.90	27,702,844.70	28,411,108.90	27,725,120.20	33,545,687.40
60% Local Share	16,490,945.94	16,621,706.82	17,046,665.34	16,635,072.12	20,127,412.44
Less STBG Bridge Off System	(3,777,257.00)	(3,777,257.00)	(3,777,257.00)	(3,777,257.00)	(5,036,343.00)
Less Fracture Critical Bridge Inspection	(900,000.00)	(1,000,000.00)	(300,000.00)	-	(100,000.00)
Less Under Water Inspection	(500,000.00)	-	-	-	-
Less Quality Assurance	(400,000.00)	(300,000.00)	(300,000.00)	(300,000.00)	(300,000.00)
Less City of Omaha Major Bridge	-	-	-	-	-
Load Rating of Fracture Critical Bridges	-	-	-	-	-
Funds Available To Be Purchased	10,913,688.94	11,544,449.82	12,669,408.34	12,557,815.12	14,691,069.44
Bridge Buy Out Subtotal	90% \$ 9,822,320.00	90% \$ 10,390,005.00	90% \$ 11,402,468.00	90.0% \$ 11,302,034.00	90.0% \$ 13,221,962.00
Less Major On System Bridges Reserve	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)	-
Bridge Buy Out Payment	\$ 7,822,320.00	\$ 8,390,005.00	\$ 9,402,468.00	\$ 9,302,034.00	\$ 13,221,962.00
Counties					
Annual Apportionment	12,652,394.00	13,189,762.00	13,697,023.00	13,604,127.00	16,694,678.00
Funds Available To Be Purchased	91.7% 11,602,245.30	90.1% 11,883,975.56	90.6% 12,409,502.84	88.9% 12,094,068.90	91.3% 15,242,241.01
County Buy Out Payment	90% \$ 10,442,021.00	90% \$ 10,695,578.00	90% \$ 11,168,553.00	90% \$ 10,884,662.00	90% \$ 13,718,017.00
First Class Cities					
Annual Apportionment	8,294,580.00	8,646,863.00	8,979,411.00	8,918,511.00	10,944,595.00
Funds Available To Be Purchased	91.7% 7,606,129.86	90.1% 7,790,823.56	90.6% 8,135,346.37	88.9% 7,928,556.28	91.3% 9,992,415.24
First Class City Buy Out Payment	90% \$ 6,845,517.00	90% \$ 7,011,741.00	90% \$ 7,321,812.00	90% \$ 7,135,701.00	90% \$ 8,993,174.00
Total Funds Distributed To Locals	\$ 25,109,858.00	\$ 26,097,324.00	\$ 27,892,833.00	\$ 27,322,397.00	\$ 35,933,153.00

Soft Match Balance By County

As of November 30, 2022

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

County Apportionment	County Name	Balance
3001	ADAMS COUNTY	974,068.00
3002	ANTELOPE COUNTY	286,699.21
3005	BLAINE COUNTY	246,249.16
3006	BOONE COUNTY	237,751.74
3010	BUFFALO COUNTY	356,273.25
3012	BUTLER COUNTY	30,164.57
3013	CASS COUNTY	940,983.62
3014	CEDAR COUNTY	380,189.71
3018	CLAY COUNTY	262,914.19
3019	COLFAX COUNTY	1,177,489.16
3020	CUMING COUNTY	527,909.82
3021	CUSTER COUNTY	510.87
3022	DAKOTA COUNTY	120,157.20
3024	DAWSON COUNTY	52,367.67
3026	DIXON COUNTY	240,458.87
3028	DOUGLAS COUNTY	424,940.67
3030	FILLMORE COUNTY	804,144.50
3032	FRONTIER COUNTY	156,224.64
3033	FURNAS COUNTY	47,710.32
3034	GAGE COUNTY	244,741.82
3036	GARFIELD COUNTY	39,048.13
3037	GOSPER COUNTY	53,684.71
3039	GREELEY COUNTY	8,307.98
3040	HALL COUNTY	673,207.99
3045	HOLT COUNTY	163,679.26
3047	HOWARD COUNTY	7,565.06
3048	JEFFERSON COUNTY	360,423.92

County Apportionment	County Name	Balance
3049	JOHNSON COUNTY	115,131.97
3050	KEARNEY COUNTY	43,405.72
3052	KEYA PAHA COUNTY	232,446.58
3054	KNOX COUNTY	104,795.52
3056	LINCOLN COUNTY	445,851.44
3059	MADISON COUNTY	73,794.22
3061	MERRICK COUNTY	62,593.12
3063	NANCE COUNTY	69,216.04
3064	NEMAHA COUNTY	228,389.73
3065	NUCKOLLS COUNTY	409,062.75
3066	OTOE COUNTY	734,569.59
3067	PAWNEE COUNTY	218,953.29
3069	PHELPS COUNTY	148,419.38
3070	PIERCE COUNTY	536,115.46
3071	PLATTE COUNTY	28,746.69
3074	RICHARDSON COUNTY	16,853.05
3076	SALINE COUNTY	1,432,585.57
3078	SAUNDERS COUNTY	104,587.12
3079	SCOTTS BLUFF COUNTY	7,401.71
3080	SEWARD COUNTY	1,253,381.50
3084	STANTON COUNTY	1,170,419.68
3085	THAYER COUNTY	214,967.61
3089	WASHINGTON COUNTY	1,482,778.24
3090	WAYNE COUNTY	373,455.61
3091	WEBSTER COUNTY	295,358.84
3092	WHEELER COUNTY	56,182.66
3093	YORK COUNTY	488,545.44

December
2022

Nebraska Department of Transportation **Financial Report**



Lincoln South Beltway

NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

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December 2022 Highlights

- The state revenue projections in this report were developed in June 2022 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 December exceeded expenditures by \$5.7 million. Fiscal year to date expenditures surpassed revenue by \$81.5 million (page 4).
- Projected \$1.1 billion in total receipts (Roads Division) for the fiscal year with a state fuel tax at 24.8 cents, effective July 1, 2022. The month of December's major revenue categories: Motor Fuel Tax revenue was over the projected amount by \$396.0 thousand or 2.3%, motor vehicle registration revenue was under the projected amount by - \$118.0 thousand or - 3.4% and motor vehicle sales tax was over the projected amount by \$1.5 million or 12.3%. Highway Cash Fund receipts for FY23 to date were over than projections by \$1.3 million or 0.6% (page 13, 14).
- Established an operating budget for Roads Division of \$1.2 billion for FY23 which represents our best estimate of cash requirements for the fiscal year (pages 15, 16 and 19).

December expenditures totaled \$61.7 million. Fiscal year to date expenditures totaled \$704.5 million, 59.5% of the yearly budget. For payroll purposes only, this includes the payroll reporting period of November 21, 2022 thru December 18, 2022. The payroll additive rate is established at 75% and the administrative rate is 2.26%.
- Highway construction contract lettings fiscal year to date totaled \$408.1 million, \$352.0 million on the state highway system (page 20).
- The December report includes a page describing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract (page 21).
- Nebraska has received net formula apportionments totaling \$390.6 million for FY23 with adjustments to date and obligation limitation of \$71.0 million through December 16, 2022. To date, NDOT has not received additional information regarding the remaining Obligation Authority. As of December 31, 2022, NDOT had an obligation authority balance of \$40.2 million (pages 24, 25, and 26).
- Since the Build Nebraska Act became effective on July 1, 2013, revenue totaling \$666.9 million has been received to date with allocated expenditures totaling \$573.9 million (page 31).
- The Transportation Innovation Act became effective on July 1, 2016. This act transferred \$50 million from the Cash Reserve Fund. Additional allocated gas tax revenue and interest earnings totaling \$151.2 million has been received to date with expenditures totaling \$157.5 million (page 32).

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

REPORT SCOPE

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

FINANCIAL STATEMENT TERMS

CURRENT ASSETS

- CASH - On deposit with the State Treasurer and available for meeting the demands of Department expenses and liabilities. This demand may vary from \$100,000 to \$15 million for a single day. During the low construction season, December through May, the monthly demand may be as low as \$15 million as compared to \$70 million during the high construction season.
- FEDERAL RECEIVABLES – Includes: Claims Submitted - Federal participation in highway construction costs incurred to date, claimed but not received, Earned Unbilled - Federal participation in highway construction costs incurred to date - not claimed, Deferred Expense - Project expenses held in retentions that are not eligible for federal reimbursement until final payments are made.
- OTHER RECEIVABLES - Includes receivables due the Department from entities other than the federal government, both project and non-project related.
- INVENTORIES - Cost of supplies and material goods held in stock for future use by the Department in part of daily operations.

CAPITAL ASSETS

- EQUIPMENT - Cost of automotive/heavy road equipment reported at acquisition price less depreciation.
- LAND – Historical costs of all land acquired since 1958 by the Department for highway operations.
- INFRASTRUCTURES - Historical costs of all highways and bridges, 1958 through FY-2001. Beginning FY-2002, infrastructures are reported using the modified approach (reported as an asset value when it increases the capacity and/or efficiency and open to the public.) Includes work in progress.
- BUILDINGS – Historical costs of all capital construction building costs. Includes work in progress.

LIABILITIES

- ACCOUNTS PAYABLE - Recognized costs for which payment has not been made.
- RETENTIONS - Parts of contract earnings for which payment is deferred pending final acceptance of the project by the Department.
- OTHER PAYABLES - Includes performance guarantees and advance deposits.

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

- CAPITAL EQUITY – Net capital investment in highway facilities (equipment, land, infrastructures, and buildings).
- RESERVE FUND BALANCE – The portion of the fund balance that is legally segregated for a specific future use and is not available for expenditure.
- UNRESERVED FUND BALANCE – The portion of the fund balance available to finance future expenditures.

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

STATEMENT OF NET ASSETS
December 2022

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
ASSETS							
Current Assets							
Cash & Cash Equivalents	342,875,521.14	342,265,666.05	609,855.09	0.18	450,386,958.20	(107,511,437.06)	(23.87)
Federal Receivables	2,997,019.57	10,329,561.07	(7,332,541.50)	(70.99)	7,256,248.21	(4,259,228.64)	(58.70)
Other Receivables	28,469,593.87	28,217,031.14	252,562.73	0.90	19,120,112.26	9,349,481.61	48.90
Inventories	3,511,049.41	3,420,564.39	90,485.02	2.65	2,599,371.61	911,677.80	35.07
Total Current Assets	\$377,853,183.99	\$384,232,822.65	(\$6,379,638.66)	(1.66)%	\$479,362,690.28	(\$101,509,506.29)	(21.18)%
Capital Assets							
Equipment	62,019,784.63	61,206,048.43	813,736.20	1.33	65,709,937.93	(3,690,153.30)	(5.62)
Land	582,254,012.71	582,254,012.71	0.00	0.00	580,759,827.20	1,494,185.51	0.26
Infrastructures	8,108,626,831.01	8,108,626,831.01	0.00	0.00	7,964,905,974.30	143,720,856.71	1.80
Buildings	112,170,880.13	112,170,880.13	0.00	0.00	105,903,336.54	6,267,543.59	5.92
Total Capital Assets	\$8,865,071,508.48	\$8,864,257,772.28	\$813,736.20	0.01 %	\$8,717,279,075.97	\$147,792,432.51	1.70 %
Total Assets	\$9,242,924,692.47	\$9,248,490,594.93	(\$5,565,902.46)	(0.06)%	\$9,196,641,766.25	\$46,282,926.22	0.50 %
LIABILITIES							
Current Liabilities							
Accounts Payable	2,289,473.73	9,201,428.43	(6,911,954.70)	(75.12)	7,116,754.70	(4,827,280.97)	(67.83)
Retention Payable	247,183,544.43	241,852,354.74	5,331,189.69	2.20	206,165,310.68	41,018,233.75	19.90
Other Payables	47,298,255.89	52,521,743.90	(5,223,488.01)	(9.95)	58,553,701.06	(11,255,445.17)	(19.22)
Total Current Liabilities	\$296,771,274.05	\$303,575,527.07	(\$6,804,253.02)	(2.24)%	\$271,835,766.44	\$24,935,507.61	9.17 %
Total Liabilities	\$296,771,274.05	\$303,575,527.07	(\$6,804,253.02)	(2.24)%	\$271,835,766.44	\$24,935,507.61	9.17 %
NET ASSETS							
Capital Equity							
Capital	8,865,071,508.48	8,864,257,772.28	813,736.20	0.01	8,717,279,075.97	147,792,432.51	1.70
Total Capital Equity	\$8,865,071,508.48	\$8,864,257,772.28	\$813,736.20	0.01 %	\$8,717,279,075.97	\$147,792,432.51	1.70 %
Fund Balance							
Reserved Fund Balance	(243,672,495.02)	(238,431,790.35)	(5,240,704.67)	2.20	(203,565,939.07)	(40,106,555.95)	19.70
Unreserved Fund Balance	324,754,404.96	319,089,085.93	5,665,319.03	1.78	411,092,862.91	(86,338,457.95)	(21.00)
Total Fund Balance	\$81,081,909.94	\$80,657,295.58	\$424,614.36	0.53 %	\$207,526,923.84	(\$126,445,013.90)	(60.93)%
Total Net Assets	\$8,946,153,418.42	\$8,944,915,067.86	\$1,238,350.56	0.01 %	\$8,924,805,999.81	\$21,347,418.61	0.24 %
Total Liabilities and Net Assets	\$9,242,924,692.47	\$9,248,490,594.93	(\$5,565,902.46)	(0.06)%	\$9,196,641,766.25	\$46,282,926.22	0.50 %

COMPARATIVE STATEMENT OF OPERATIONS - Summary of Revenues and Costs for the Accounting Period by month and by FY to date as compared to the previous month and the same point in time the previous year.

REPORT SCOPE

The Comparative Statement of Operations, page 4, presents the financial position of the Nebraska Department of Transportation and includes all funds. Separate reports portray the detail operations and status of the Recreation Road, Grade Crossing, State Aid Bridge, State Highway Capital Improvement, and Transportation Infrastructure Bank Cash Funds. The Department's fiscal year is for a twelve-month period from July 1 to June 30.

FINANCIAL STATEMENT TERMS

REVENUE - Income accruing during an accounting period. The figures for revenue on page 4 of this report and those receipt figures seen throughout the rest of the report are not the same. The figures on page 4 are based on accrual accounting from NDOT's financial systems. The receipt figures throughout the rest of the report are based on the State's Accounting System.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**STATEMENT OF OPERATIONS
ALL OPERATING FUNDS
DECEMBER 2022**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
Revenue								
State Revenues	44,157,135.60	45,576,846.69	(1,419,711.09)	(3.11)	265,861,947.52	286,755,293.12	(20,893,345.60)	(7.29)
Federal Reimbursements	20,679,906.54	36,061,795.90	(15,381,889.36)	(42.65)	329,234,484.63	336,206,655.31	(6,972,170.68)	(2.07)
Local Revenues	2,061,614.97	3,923,883.43	(1,862,268.46)	(47.46)	23,011,698.02	23,991,334.16	(979,636.14)	(4.08)
Other Entities Revenues	497,692.19	1,048,315.78	(550,623.59)	(52.52)	4,633,413.86	2,902,613.11	1,730,800.75	59.63
Total Revenue	\$67,396,349.30	\$86,610,841.80	(\$19,214,492.50)	(22.18) %	\$622,741,544.03	\$649,855,895.70	(\$27,114,351.67)	(4.17) %
Expenditures								
Administration	1,454,280.97	2,327,807.81	(873,526.84)	(37.53)	10,628,590.62	10,397,707.31	230,883.31	2.22
Highway Maintenance	12,064,009.24	12,696,889.97	(632,880.73)	(4.98)	88,653,953.14	79,913,724.86	8,740,228.28	10.94
Capital Facilities	337,542.83	294,225.40	43,317.43	14.72	2,368,837.99	4,332,243.00	(1,963,405.01)	(45.32)
Services and Support	4,459,462.23	2,030,966.44	2,428,495.79	119.57	16,342,791.71	19,505,283.31	(3,162,491.60)	(16.21)
Construction	41,125,558.57	73,033,127.54	(31,907,568.97)	(43.69)	569,497,472.44	442,893,717.85	126,603,754.59	28.59
Highway Safety Office	443,208.76	871,463.44	(428,254.68)	(49.14)	3,965,064.16	2,844,927.28	1,120,136.88	39.37
Public Transit	1,854,058.33	2,579,261.72	(725,203.39)	(28.12)	12,813,888.71	10,737,617.11	2,076,271.60	19.34
Total Expenditures	\$61,738,120.93	\$93,833,742.32	(\$32,095,621.39)	(34.20) %	\$704,270,598.77	\$570,625,220.72	\$133,645,378.05	23.42 %
Excess Revenue (Expenditures)	\$5,658,228.37	(\$7,222,900.52)	\$12,881,128.89	(178.34) %	(\$81,529,054.74)	\$79,230,674.98	(\$160,759,729.72)	(202.90) %

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.

MAPA Bridge Study = General Fund appropriations of \$100,000 were established as part of LB 294 (2019) for a feasibility study to evaluate the potential transportation and economic development benefits of constructing an additional bridge across the Missouri River within a city of the metropolitan class. The unexpended balance of the appropriation was carried over to the current biennium per LB 380 (2021).

**BALANCE SHEET BY FUND
December 2022**

	Mapa Bridge Study 1000	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
ASSETS										
Cash	(91,486.46)	148,119,792.23	34,721,915.47	97,497,407.44	45,346,432.61	4,812,661.97	1,880,659.60	10,522,876.78	64,011.50	342,874,271.14
Other Current Assets	0.00	34,978,912.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,978,912.85
Capital Assets	0.00	8,865,071,508.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,865,071,508.48
TOTAL ASSETS	(\$91,486.46)	\$9,048,170,213.56	\$34,721,915.47	\$97,497,407.44	\$45,346,432.61	\$4,812,661.97	\$1,880,659.60	\$10,522,876.78	\$64,011.50	\$9,242,924,692.47
LIABILITIES										
Current Liabilities	0.00	296,771,274.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	296,771,274.05
TOTAL LIABILITIES	\$0.00	\$296,771,274.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$296,771,274.05
NET ASSETS										
Fund Balance	(51,336.07)	154,699,681.68	(179,203,114.56)	120,042,126.97	50,886,293.73	5,463,691.46	2,012,307.18	9,782,516.81	(1,021,202.52)	162,610,964.68
Capital Equity	0.00	8,865,071,508.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,865,071,508.48
Accrued Interfund Transfer	2,999.65	(8,050,088.91)	0.00	4,501,462.29	1,661,194.86	1,250.30	202,610.44	813,865.18	866,706.19	0.00
Revenues	0.00	342,243,227.80	213,925,030.03	48,469,113.43	15,125,255.40	465,501.51	201,229.02	1,927,873.98	384,312.86	622,741,544.03
Costs	(43,150.04)	(602,565,389.54)	0.00	(75,515,295.25)	(22,326,311.38)	(1,117,781.30)	(535,487.04)	(2,001,379.19)	(165,805.03)	(704,270,598.77)
TOTAL NET ASSETS	(\$91,486.46)	\$8,751,398,939.51	\$34,721,915.47	\$97,497,407.44	\$45,346,432.61	\$4,812,661.97	\$1,880,659.60	\$10,522,876.78	\$64,011.50	\$8,946,153,418.42
TOTAL LIABILITIES AND NET ASSETS	(\$91,486.46)	\$9,048,170,213.56	\$34,721,915.47	\$97,497,407.44	\$45,346,432.61	\$4,812,661.97	\$1,880,659.60	\$10,522,876.78	\$64,011.50	\$9,242,924,692.47

FUND BALANCES AND INVESTMENT EARNINGS
Roads Divisions
December 2022

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.

FY23	JUL	AUG	SEPT	OCT	NOV*	DEC	JAN	FEB*	MAR	APR	MAY*	JUN
Revenue	106.3	118.4	142.1	102.0	86.6	67.4						
Expenditures	152.2	124.7	138.9	132.8	93.8	61.7						
Balance	(45.9)	(6.3)	3.2	(30.8)	(7.2)	5.7						
Cumulative Balance	(45.9)	(52.2)	(49.1)	(80.0)	(87.2)	(81.5)						

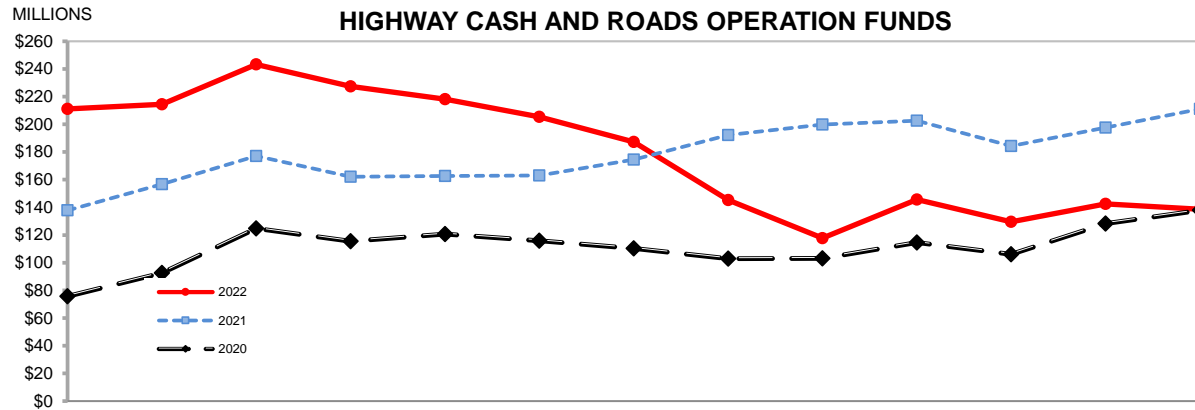
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$595,221.85 in December, with an interest rate of 2.17%. 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 23	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	AVG
Interest Rate	1.67%	1.63%	1.79%	1.92%	2.00%	2.17%								1.86%
Earnings (Thousands)	\$583	\$554	\$560	\$575	\$602	\$595							\$3,469	\$578

FUND BALANCES - MONTHLY LOW POINT
Roads Divisions
December 2022
(IN MILLIONS)

Total of all funds available as of December 31st is \$342.1 million. The chart below compares the Highway Cash and Roads Operations Funds monthly lowest level for three calendar years. For these two funds, the month ranged from a high of \$182.0 million on the 30th to a low of \$138.6 million on the 22nd.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
HIGHWAY CASH & ROADS OPERATIONS												
2022	214.4	243.3	227.5	218.1	205.4	187.3	145.2	117.8	145.6	129.6	142.5	138.6
2021	156.7	177.1	162.1	162.7	163.1	174.5	192.2	199.9	202.7	184.3	197.7	211.1
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
STATE HIGHWAY CAPITAL IMPROVEMENT FUND												
2022	117.7	116.3	116.9	121.4	120.4	119.2	120.0	112.9	103.6	102.8	86.7	95.1
2021	26.9	29.6	35.5	41.7	79.9	82.8	88.1	114.4	117.0	119.5	116.6	120.2
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
TRANSPORTATION INFRASTRUCTURE BANK FUND												
2022	51.2	52.2	52.5	54.0	54.5	54.7	53.2	51.1	50.2	48.2	47.1	45.3
2021	47.7	47.7	48.6	49.5	50.0	48.2	45.1	45.1	45.7	47.0	48.8	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
GRADE CROSSING PROTECTION FUND												
2022	6.0	6.0	6.0	7.2	7.2	7.2	7.5	6.4	6.4	6.5	6.5	6.6
2021	4.5	4.5	4.6	5.7	5.7	5.3	5.5	5.5	5.5	5.7	5.7	5.8
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
RECREATION ROAD FUND												
2022	10.8	11.0	11.3	11.5	11.0	10.2	9.8	10.1	10.4	10.7	10.3	10.5
2021	10.5	10.8	11.2	11.5	11.6	11.0	10.3	10.5	10.8	11.1	11.3	11.1
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
STATE AID BRIDGE FUND												
2022	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2021	0.0	0.0	0.0	0.0	0.0	0.0	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

**COMBINED SUMMARY OF REVENUES & EXPENDITURES
December 2022**

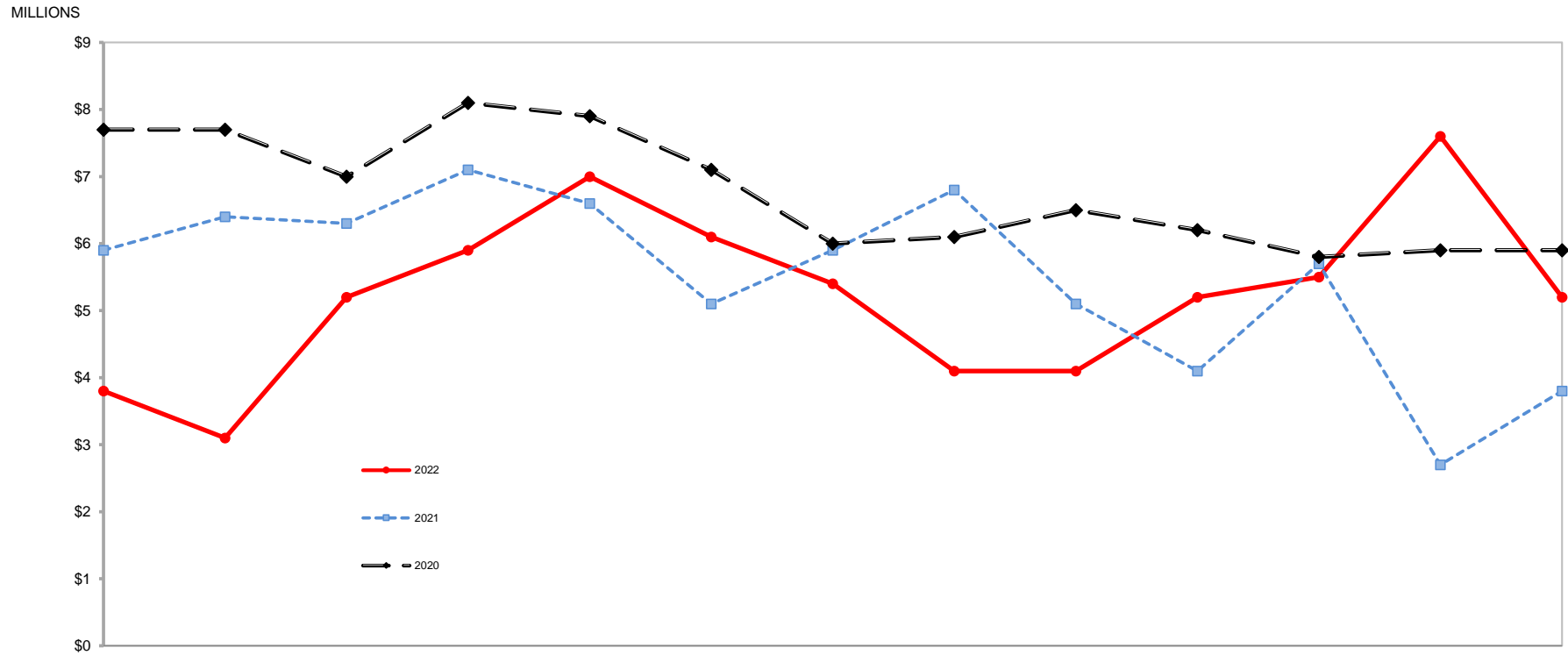
	ADMINISTRATION 026						301	AIRCRAFT 596		TOTALS
	Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
REVENUES:										
450000 Taxes	125,589.55									125,589.55
460000 Intergovernmental			12,472.49				3,020,450.11			3,032,922.60
470000 Sales & Charges				13,304.94	78,011.45					91,316.39
480000 Miscellaneous	13,918.96				7,485.00			44,531.18		65,935.14
490000 Other					11,695.49					11,695.49
TOTAL REVENUES	139,508.51	-	12,472.49	13,304.94	97,191.94	-	3,020,450.11	44,531.18	-	3,327,459.17
EXPENDITURES:										
510000 Personal Services	37,691.83		30,854.88	14,877.54	5,060.51					88,484.76
520000 Operating Expenses	21,950.79		25,392.40	3,792.43	37,092.73	501.97		29,842.16		118,572.48
570000 Travel Expenses	3,106.85			884.00	101.25	72.50				4,164.60
580000 Capital Outlay										-
590000 Government Aid							5,415,817.24			5,415,817.24
TOTAL EXPENDITURES	62,749.47	-	56,247.28	19,553.97	42,254.49	574.47	5,415,817.24	29,842.16	-	5,627,039.08
Excess (Deficiency) of Revenues Over Expenditures	76,759.04	-	(43,774.79)	(6,249.03)	54,937.45	(574.47)	(2,395,367.13)	14,689.02	-	(2,299,579.91)
OTHER FINANCING SOURCES (USES):										
Transfers In			43,774.79	6,249.03	(54,937.45)	574.47			-	
Transfers Out	4,339.16									
Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures	81,098.20	-	-	-	-	-	(2,395,367.13)	14,689.02	-	(2,299,579.91)
Fund Balance November 30, 2022	618,148.11	(2,899.36)	-	-	1,825,913.02	29,504.64	4,014,420.00	(28,812.26)	1,280,707.84	7,736,981.99
Fund Balance December 31, 2022	699,246.31	(2,899.36)	-	-	1,825,913.02	29,504.64	1,619,052.87	(14,123.24)	1,280,707.84	5,437,402.08

**COMBINED SUMMARY OF REVENUES & EXPENDITURES
FISCAL YEAR TO DATE (July 1, 2022 through December 31, 2022)**

		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	TOTALS
REVENUES:											
450000	Taxes	831,834.11									831,834.11
460000	Intergovernmental			48,816.53	-	-		16,868,506.94			16,917,323.47
470000	Sales & Charges			3,900.00	108,073.26	111,564.84	35,723.30		-		259,261.40
480000	Miscellaneous	64,860.48				233,139.18			44,531.18		342,530.84
490000	Other					9,094.76					9,094.76
TOTAL REVENUES		896,694.59	-	52,716.53	108,073.26	353,798.78	35,723.30	16,868,506.94	44,531.18	-	18,360,044.58
EXPENDITURES:											
510000	Personal Services	245,048.95		237,026.29	107,034.39	61,025.01	-				650,134.64
520000	Operating Expenses	98,724.19		380,179.54	30,919.70	96,646.93	5,541.44		101,688.79	674.65	714,375.24
570000	Travel Expenses	12,505.52		6,865.04	11,063.55	445.85	1,524.95		-		32,404.91
580000	Capital Outlay					-					-
590000	Government Aid	-						18,457,280.52			18,457,280.52
TOTAL EXPENDITURES		356,278.66	-	624,070.87	149,017.64	158,117.79	7,066.39	18,457,280.52	101,688.79	674.65	19,854,195.31
Excess (Deficiency) of Revenues Over Expenditures		540,415.93	-	(571,354.34)	(40,944.38)	195,680.99	28,656.91	(1,588,773.58)	(57,157.61)	(674.65)	(1,494,150.73)
OTHER FINANCING SOURCES (USES):											
	Transfers In			571,354.34	40,944.38		(28,656.91)		57,157.61	-	
	Transfers Out	(640,799.42)									
	Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures		(100,383.49)	-	-	-	195,680.99	-	(1,588,773.58)	-	(674.65)	(1,494,150.73)
Fund Balance June 30, 2022		760,073.75	(2,899.36)	-	-	1,685,169.48	-	3,207,826.45	-	1,281,382.49	6,931,552.81
Fund Balance December 31, 2022		659,690.26	(2,899.36)	-	-	1,880,850.47	-	1,619,052.87	-	1,280,707.84	5,437,402.08

FUND BALANCES - MONTHLY LOW POINT
Aeronautics Division
December 2022
(IN MILLIONS)

Total funds available as of December 31st is \$7.0 million. The chart below compares the Aeronautics Cash Fund monthly lowest level for three calendars years. For this fund, the month ranged from a high of \$7.8 million on the 2nd to a low of \$5.2 million on the 9th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
AERONAUTICS CASH FUND												
2022	3.1	5.2	5.9	7.0	6.1	5.4	4.1	4.1	5.2	5.5	7.6	5.2
2021	6.4	6.3	7.1	6.6	5.1	5.9	6.8	5.1	4.1	5.7	2.7	3.8
2020	7.7	7.0	8.1	7.9	7.1	6.0	6.1	6.5	6.2	5.8	5.9	5.9

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RECEIPTS

Motor Fuel Tax Rates

Effective Date	1/18	7/18	1/19	7/19	1/20	7/20	1/21	7/21	1/22	7/22	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 ¢	4.5	4.5	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	0.0
Variable Tax ¢	4.9	3.5	2.6	3.7	2.8	7.4	3.9	3.9	0.0	-1.0	-1.0
Wholesale Tax ¢	8.7	9.7	10.7	9.7	10.2	9.5	8.5	7.5	8.5	9.5	1.0
Total Tax ¢	28.4¢	28.0¢	29.6¢	29.7¢	29.3¢	33.2¢	28.7¢	27.7¢	24.8¢	24.8¢	0.0¢

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 FY23 is -.3% July through December.

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

MOTOR VEHICLE REGISTRATION AND OTHER REGISTRATION FEES: Fees collected from the registration of all non-exempt vehicles that are required to be licensed for operation on public roads within the State of Nebraska of which the NDOT receives 53 ½ percent. Includes Motor Vehicle Registration and related fees (Fleet Proration Fees, Transporter Plate Fees, Repossession Plate Fees, Antique Car Licenses, Service Fee for Semi-Annual Truck Registrations, Demonstration Permits, and License Plate Fees). Does not include Recreation Road registration and interest.

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

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

STATE HIGHWAY CAPITAL IMPROVEMENT FUND: The Build Nebraska Act designates 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.

OTHER RECEIPTS: Receipts collected from other entities (states, railroads, etc.) for their participating share.

**FY-2023 RECEIPTS
AS OF DECEMBER 31, 2022
Roads Division
(\$ THOUSANDS)**

Highway Cash Fund:	TOTAL PROJECTED June 2022	M O N T H L Y				F I S C A L Y E A R T O D A T E			
		PROJECTED	ACTUAL	\$ DIFF	% DIFF	PROJECTED	ACTUAL	\$ DIFF	% DIFF
Motor Fuel Taxes									
Fixed	\$107,643	\$ 8,581	\$ 8,767	\$ 185	2.2%	\$ 56,619	\$ 54,756	\$ (1,863)	(3.3%)
Incremental Fixed	28,705	2,288	2,346	58	2.5%	15,098	14,653	(446)	(3.0%)
Variable	9,503	(1,144)	(1,173)	(29)	2.5%	(6,266)	(6,072)	194	(3.1%)
Wholesale	<u>92,867</u>	<u>7,174</u>	<u>7,356</u>	<u>182</u>	2.5%	<u>46,487</u>	<u>45,109</u>	<u>(1,378)</u>	(3.0%)
Subtotal	238,718	16,900	17,295	396	2.3%	111,939	108,445	(3,493)	(3.1%)
Motor Vehicle Registrations	34,285	1,695	1,706	11	0.6%	12,833	12,901	68	0.5%
Prorate Registrations	<u>13,854</u>	<u>1,778</u>	<u>1,649</u>	<u>(129)</u>	<u>(7.2%)</u>	<u>4,582</u>	<u>4,882</u>	<u>300</u>	6.6%
Subtotal	48,139	3,473	3,355	(118)	(3.4%)	17,415	17,783	368	2.1%
Sales Tax on Motor Vehicles	159,298	12,346	13,866	1,520	12.3%	82,182	87,083	4,901	6.0%
Interest	3,850	266	351	85	32.1%	1,659	1,908	249	15.0%
Sale of Supplies and Materials	1,500	129	329	200	155.1%	798	1,111	313	39.3%
Sale of Fixed Assets	1,400	67	39	(28)	(41.7%)	729	364	(365)	(50.1%)
Excess Limit	3,000	251	214	(37)	(14.9%)	1,547	1,482	(65)	(4.2%)
Overload Fines	780	73	57	(16)	(22.1%)	449	252	(197)	(43.8%)
Other Fees	<u>2,100</u>	<u>305</u>	<u>203</u>	<u>(102)</u>	<u>(33.4%)</u>	<u>1,175</u>	<u>767</u>	<u>(408)</u>	<u>(34.7%)</u>
SUBTOTAL HIGHWAY CASH FUND	\$ 458,785 (A)	\$ 33,810	\$ 35,710	\$ 1,900	5.6%	\$ 217,893	\$ 219,196	\$ 1,304 (B)	0.6%
Incremental Tax Transfer to TIB Fund	(28,704)	(2,514)	(2,438)	77	(3.1%)	(\$15,261)	(14,639)	622	(4.1%)
SUBTOTAL ROADS OPERATIONS CASH FUND	\$ 430,081	\$ 31,295	\$ 33,272	\$ 1,977	6.3%	\$ 202,632	\$ 204,558	\$ 1,926	1.0%
State Hwy Capital Impr Fund	86,624	6,941	8,060	1,119	16.1%	43,517	48,469	4,952	11.4%
Transportation Infrastructure Bank Fund (TIB)	29,204	2,548	2,522	(27)	(1.0%)	15,475	15,125	(350)	(2.3%)
Grade Crossing Protection Fund	2,610	583	239	(344)	(59.0%)	1,301	667	(634)	(48.8%)
Recreation Road Fund	3,960	252	261	9	3.4%	1,905	1,928	23	1.2%
State Aid Bridge Fund	<u>768</u>	<u>64</u>	<u>64</u>	<u>0</u>	0.0%	<u>384</u>	<u>384</u>	<u>0</u>	0.1%
TOTAL STATE RECEIPTS	\$ 553,247	\$ 41,684	\$ 44,418	\$ 2,734	6.6%	\$ 265,214	\$ 271,131	\$ 5,917	2.2%
Federal Receipts									
FHWA	441,600	24,377	20,708	(3,669)	(15.1%)	291,994	316,392	24,398	8.4%
Transit	37,400	1,220	1,389	169	13.9%	16,083	8,632	(7,451)	(46.3%)
Highway Safety	<u>6,500</u>	<u>990</u>	<u>420</u>	<u>(570)</u>	<u>(57.6%)</u>	<u>3,311</u>	<u>3,493</u>	<u>182</u>	5.5%
Subtotal-Federal Receipts	485,500	26,587	22,517	(4,070)	(15.3%)	311,388	328,517	17,129	5.5%
Local Receipts	15,000	705	(3,118)	(3,823)	(542.3%)	10,774	12,817	2,043	19.0%
Other Entities	<u>6,000</u>	<u>954</u>	<u>329</u>	<u>(625)</u>	<u>(65.6%)</u>	<u>3,641</u>	<u>1,940</u>	<u>(1,701)</u>	<u>(46.7%)</u>
TOTAL DEPARTMENT RECEIPTS	\$ 1,059,747	\$ 69,930	\$ 64,145	\$ (5,785)	(8.3%)	\$ 591,017	\$ 614,405	\$ 23,388	4.0%

HIGHWAY CASH FUND APPROPRIATION ANALYSIS	
(A) Total Projected Receipts as of June 2022	\$ 458,785
(B) Receipts Over/(Under) Projection To Date	1,304
Previous year's receipts over appropriation	21,491
Total Modified Projected Receipts	\$ 481,580
Highway Cash Fund Appropriation	\$ 480,000
Projected Receipts Over / (Under) Appropriation	1,580
% Variance From Appropriation	0.3%

** 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.

**BUDGET STATUS REPORT
AGENCY SUMMARY BY RESOURCE
December 2022**

FISCAL YEAR 2023
Period Expired 50.00%
Pay Period Ending 12/18/2022

COST BY RESOURCE	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
Personal Services						
Permanent Salaries	116,751,027.35	8,134,427.27	51,198,198.08	65,552,829.27	43.85%	0.00
Temporary Salaries	2,089,071.00	107,120.21	1,160,679.83	928,391.17	55.56%	0.00
Overtime	6,800,944.00	567,248.30	3,421,528.82	3,379,415.18	50.31%	0.00
Employee Benefits	38,714,595.17	2,989,051.55	18,517,428.62	20,197,166.55	47.83%	0.00
SUBTOTAL: Personal Services	\$164,355,637.52	\$11,797,847.33	\$74,297,835.35	\$90,057,802.17	45.21%	\$0.00
Operating Expenses						
Utilities	3,670,630.00	326,679.00	1,636,914.42	2,033,715.58	44.59%	0.00
Rentals	940,488.84	44,391.70	640,017.55	300,471.29	68.05%	2,200.00
Repairs & Maintenance	11,795,850.00	1,306,485.84	5,010,309.24	6,785,540.76	42.48%	1,005,232.54
Maintenance Contracts	16,400,325.65	881,199.50	7,162,266.60	9,238,059.05	43.67%	17,792,769.67
Engineering Contracts	38,622,904.13	2,868,844.92	14,365,903.64	24,257,000.49	37.20%	45,935,997.16
Contractual Services	41,642,199.00	1,305,254.55	6,703,259.47	34,938,939.53	16.10%	12,032,307.37
Technology Expenses	26,996,566.55	3,470,145.52	10,797,809.13	16,198,757.42	40.00%	13,169,673.60
Other Operating Expenses	5,698,677.50	137,738.71	3,497,755.05	2,200,922.45	61.38%	141,446.81
SUBTOTAL: Operating Expenses	\$145,767,641.67	\$10,340,739.74	\$49,814,235.10	\$95,953,406.57	34.17%	\$90,079,627.15
Supplies and Materials						
General Supplies & Materials	1,647,330.53	76,685.13	616,171.24	1,031,159.29	37.40%	778,391.79
Maint & Const Materials	62,191,833.42	2,063,270.78	32,829,467.42	29,362,366.00	52.79%	0.00
Automotive Supplies & Materials	16,305,600.00	1,658,097.34	10,094,324.14	6,211,275.86	61.91%	0.00
SUBTOTAL: Supplies and Materials	\$80,144,763.95	\$3,798,053.25	\$43,539,962.80	\$36,604,801.15	54.33%	\$778,391.79
Travel						
In State Travel	975,745.00	45,767.87	377,933.84	597,811.16	38.73%	0.00
Out of State Travel	320,611.00	12,359.19	104,685.77	215,925.23	32.65%	0.00
SUBTOTAL: Travel	\$1,296,356.00	\$58,127.06	\$482,619.61	\$813,736.39	37.23%	\$0.00
Capital Outlay						
Land	16,500,000.00	1,044,278.18	5,012,332.57	11,487,667.43	30.38%	0.00
Hwy. Constr. - Contract Pymt.	558,702,420.47	24,751,701.43	466,214,488.79	92,487,931.68	83.45%	912,791,199.89
Buildings	31,950,360.20	433,137.35	1,759,392.57	30,190,967.63	5.51%	21,334,817.38
Heavy Equipment and Vehicles	59,079,661.06	1,756,473.76	4,879,703.22	54,199,957.84	8.26%	32,615,844.83
IT Hardware / Software	100,000.00	0.00	11,495.00	88,505.00	11.50%	0.00
Specialty Equipment	1,087,225.00	97,548.86	306,794.06	780,430.94	28.22%	2,164,540.00
SUBTOTAL: Capital Outlay	\$667,419,666.73	\$28,083,139.58	\$478,184,206.21	\$189,235,460.52	71.65%	\$968,906,402.10
Government Aid & Distr						
Public Transit Aid	29,189,619.49	1,813,746.97	12,538,522.77	16,651,096.72	42.96%	28,816,486.31
Highway Safety Office	5,200,000.00	407,760.55	3,716,519.96	1,483,480.04	71.47%	11,457,127.45
Other Government Aid	90,000,000.00	5,438,706.45	41,696,696.97	48,303,303.03	46.33%	110,439,129.10
SUBTOTAL: Government Aid & Distr	\$124,389,619.49	\$7,660,213.97	\$57,951,739.70	\$66,437,879.79	46.59%	\$150,712,742.86
Internal Redistributions						
Redistribution	0.00	0.00	0.00	0.00	0.00%	0.00
SUBTOTAL: Internal Redistributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
AGENCY TOTAL	\$1,183,373,685.36	\$61,738,120.93	\$704,270,598.77	\$479,103,086.59	59.51%	\$1,210,477,163.90

BUDGET STATUS REPORT
AGENCY SUMMARY BY PROGRAM/FUNCTION
December 2022

FISCAL YEAR 2023
 Period Expired 50.00%
 Pay Period Ending 12/18/2022

COST BY PROGRAM	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
Administration						
Administration	21,144,343.36	1,451,315.37	10,603,688.29	10,540,655.07	50.15%	144,867.42
Boards & Commissions	50,000.00	2,965.60	24,902.33	25,097.67	49.80%	0.00
SUBTOTAL: Administration	\$21,194,343.36	\$1,454,280.97	\$10,628,590.62	\$10,565,752.74	50.15%	\$144,867.42
Service and Support						
Charges to Others	1,100,000.00	335,499.92	1,211,303.15	(111,303.15)	110.12%	136,835.50
Deficiency Claims	25,000.00	21,686.00	21,686.00	3,314.00	86.74%	0.00
Supply Base/Inventories	1,000,000.00	613,884.63	1,417,524.54	(417,524.54)	141.75%	271,482.25
Building Operations	6,500,000.00	1,144,446.10	6,316,732.67	183,267.33	97.18%	3,787,229.69
Business Technology Services	18,063,023.32	2,013,455.98	8,666,397.50	9,396,625.82	47.98%	5,818,933.40
Support Centers	8,952,393.20	47,235.79	275,577.65	8,676,815.55	3.08%	0.00
Payroll Clearing	626,525.00	283,253.81	(1,566,429.80)	2,192,954.80	(250.02)%	2,050.00
SUBTOTAL: Service and Support	\$36,266,941.52	\$4,459,462.23	\$16,342,791.71	\$19,924,149.81	45.06%	\$10,016,530.84
Capital Facilities						
Capital Facilities	29,957,360.20	337,542.83	2,368,837.99	27,588,522.21	7.91%	20,051,995.44
SUBTOTAL: Capital Facilities	\$29,957,360.20	\$337,542.83	\$2,368,837.99	\$27,588,522.21	7.91%	\$20,051,995.44
Highway Maintenance						
System Preservation	55,789,176.96	1,124,468.97	33,025,767.56	22,763,409.40	59.20%	2,055,297.29
Operations	42,000,000.00	2,949,122.46	24,476,477.85	17,523,522.15	58.28%	13,931,153.07
Snow and Ice Control	43,000,000.00	5,432,366.82	11,281,066.17	31,718,933.83	26.24%	1,112,485.40
Unusual & Disaster Oper	2,000,000.00	180,396.23	1,377,979.54	622,020.46	68.90%	2,492,298.24
Equipment Operations	48,000,000.00	1,048,827.93	8,922,351.14	39,077,648.86	18.59%	32,742,676.50
Indirect Charges	33,841,735.85	1,328,826.83	9,570,310.88	24,271,424.97	28.28%	511,265.00
SUBTOTAL: Highway Maintenance	\$224,630,912.81	\$12,064,009.24	\$88,653,953.14	\$135,976,959.67	39.47%	\$52,845,175.50
Highway Construction						
Preliminary Engineering	53,250,000.00	3,913,146.24	22,251,830.38	30,998,169.62	41.79%	37,003,269.84
Right-Of-Way	15,000,000.00	1,188,984.07	6,012,642.92	8,987,357.08	40.08%	149,635.98
Construction	543,757,021.65	25,324,366.21	467,554,267.36	76,202,754.29	85.99%	920,525,264.68
Construction Engineering	25,500,000.00	1,254,822.40	15,649,111.94	9,850,888.06	61.37%	2,032,419.89
SUBTOTAL: Highway Construction	\$637,507,021.65	\$31,681,318.92	\$511,467,852.60	\$126,039,169.05	80.23%	\$959,710,590.39
Construction Related Expense						
Overhead	42,799,403.33	2,927,977.02	10,182,735.77	32,616,667.56	23.79%	5,441,623.70
Planning & Research	12,056,000.00	1,013,751.04	5,905,816.60	6,150,183.40	48.99%	13,674,204.57
Local Systems	144,548,833.00	5,502,511.59	41,941,067.47	102,607,765.53	29.02%	108,318,562.28
Highway Safety Office	5,216,300.00	443,208.76	3,965,064.16	1,251,235.84	76.01%	11,457,127.45
Public Transportation Asst	29,196,569.49	1,854,058.33	12,813,888.71	16,382,680.78	43.89%	28,816,486.31
SUBTOTAL: Construction Related Expense	\$233,817,105.82	\$11,741,506.74	\$74,808,572.71	\$159,008,533.11	31.99%	\$167,708,004.31
AGENCY TOTAL	\$1,183,373,685.36	\$61,738,120.93	\$704,270,598.77	\$479,103,086.59	59.51%	\$1,210,477,163.90

**PROGRAM STATUS REPORT
BUSINESS MONTH - DECEMBER 2022**

FISCAL YEAR 2023
Period Expired 50.0%
Pay Period Ending 12/18/2022

<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
Personal Services							
Permanent Salaries	753,376.35	2,369,511.15	0.00	2,634,511.91	1,750,724.35	626,303.51	8,134,427.27
Temporary Salaries	5,966.51	10,014.64	0.00	65,084.37	16,621.06	9,433.63	107,120.21
Overtime	9,202.79	(94,777.49)	0.00	583,936.32	64,397.43	4,489.25	567,248.30
Employee Benefits	0.00	2,989,051.55	0.00	0.00	0.00	0.00	2,989,051.55
SUBTOTAL: Personal Services	\$768,545.65	\$5,273,799.85	\$0.00	\$3,283,532.60	\$1,831,742.84	\$640,226.39	\$11,797,847.33
Operating Expenses							
Utilities	0.00	219,338.67	0.00	106,511.55	778.69	50.09	326,679.00
Rentals	1,106.80	5,909.40	0.00	37,030.83	0.00	344.67	44,391.70
Repairs & Maintenance	1,502.86	155,142.35	0.00	1,141,157.17	5,870.73	2,812.73	1,306,485.84
Maintenance Contracts	0.00	600.00	0.00	880,599.50	0.00	0.00	881,199.50
Engineering Contracts	0.00	0.00	25,365.48	12,284.97	2,280,094.92	551,099.55	2,868,844.92
Contractual Services	28,969.55	168,031.95	0.00	206,856.22	191,792.73	709,604.10	1,305,254.55
Technology Expenses	0.00	1,806,705.38	0.00	27,534.52	4,100.83	1,631,804.79	3,470,145.52
Other Operating Expenses	60,769.58	69,776.68	0.00	1,091.56	1,584.37	4,516.52	137,738.71
SUBTOTAL: Operating Expenses	\$92,348.79	\$2,425,504.43	\$25,365.48	\$2,413,066.32	\$2,484,222.27	\$2,900,232.45	\$10,340,739.74
Supplies and Materials							
General Supplies & Materials	54,775.20	(3,629.22)	0.00	22,386.01	0.00	3,153.14	76,685.13
Maint & Const Materials	16.76	265,020.22	0.00	1,770,849.81	15,861.75	11,522.24	2,063,270.78
Automotive Supplies & Materials	0.00	765,809.40	0.00	892,287.94	0.00	0.00	1,658,097.34
SUBTOTAL: Supplies and Materials	\$54,791.96	\$1,027,200.40	\$0.00	\$2,685,523.76	\$15,861.75	\$14,675.38	\$3,798,053.25
Travel							
In State Travel	8,923.83	3,689.71	0.00	8,776.06	11,762.21	12,616.06	45,767.87
Out of State Travel	0.00	11,622.80	0.00	0.00	0.00	736.39	12,359.19
SUBTOTAL: Travel	\$8,923.83	\$15,312.51	\$0.00	\$8,776.06	\$11,762.21	\$13,352.45	\$58,127.06
Capital Outlay							
Land	0.00	0.00	0.00	0.00	1,044,278.18	0.00	1,044,278.18
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	24,751,701.43	0.00	24,751,701.43
Buildings	0.00	120,960.00	312,177.35	0.00	0.00	0.00	433,137.35
Heavy Equipment and Vehicles	0.00	0.00	0.00	1,756,473.76	0.00	0.00	1,756,473.76
Specialty Equipment	5,496.86	0.00	0.00	0.00	83,916.00	8,136.00	97,548.86
SUBTOTAL: Capital Outlay	\$5,496.86	\$120,960.00	\$312,177.35	\$1,756,473.76	\$25,879,895.61	\$8,136.00	\$28,083,139.58
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	1,813,746.97	1,813,746.97
Highway Safety Office	0.00	(436.67)	0.00	0.00	0.00	408,197.22	407,760.55
Other Government Aid	0.00	0.00	0.00	0.00	(13,248.23)	5,451,954.68	5,438,706.45
SUBTOTAL: Government Aid & Distr	\$0.00	(\$436.67)	\$0.00	\$0.00	(\$13,248.23)	\$7,673,898.87	\$7,660,213.97
Internal Redistributions							
Redistribution	524,173.88	(4,402,878.29)	0.00	1,916,636.74	1,471,082.47	490,985.20	0.00
SUBTOTAL: Internal Redistributions	\$524,173.88	(\$4,402,878.29)	\$0.00	\$1,916,636.74	\$1,471,082.47	\$490,985.20	\$0.00
GRAND TOTAL:	\$1,454,280.97	\$4,459,462.23	\$337,542.83	\$12,064,009.24	\$31,681,318.92	\$11,741,506.74	\$61,738,120.93

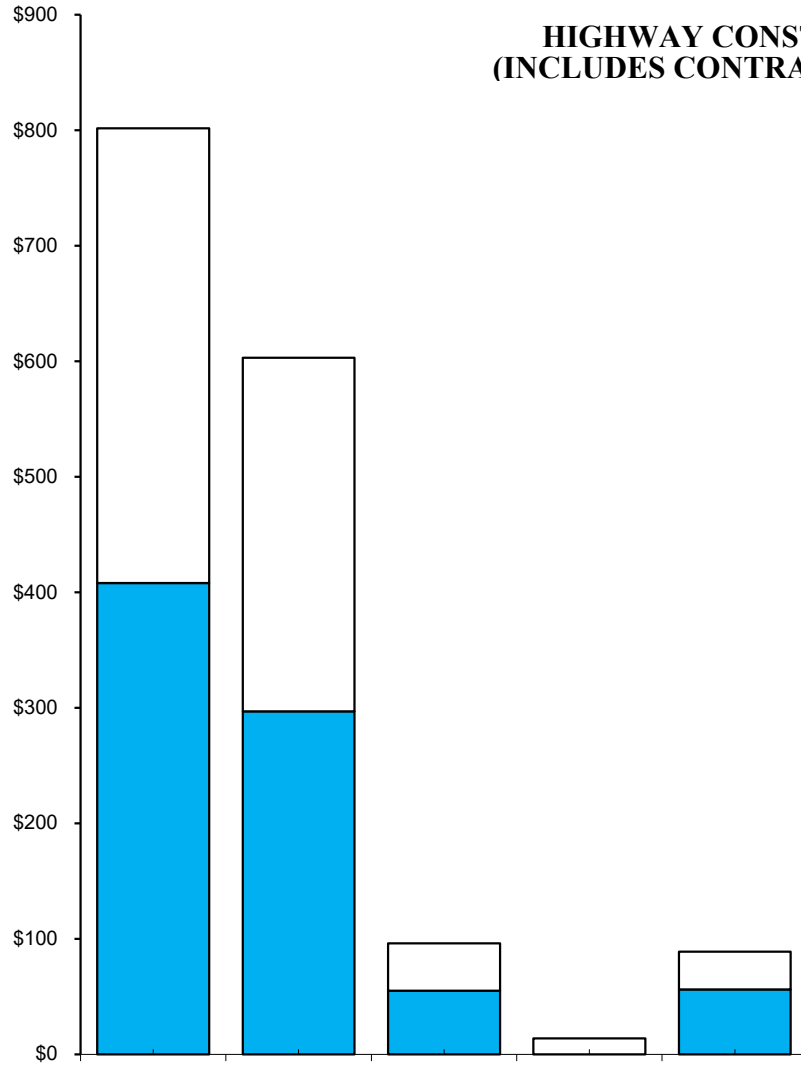
**PROGRAM STATUS REPORT
FISCAL YEAR TO DATE - DECEMBER 2022**

<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
Personal Services							
Permanent Salaries	5,412,939.13	12,444,934.81	0.00	15,455,210.22	13,401,018.95	4,484,094.97	51,198,198.08
Temporary Salaries	41,822.96	97,706.36	0.00	712,919.63	211,281.54	96,949.34	1,160,679.83
Overtime	46,689.20	62,272.11	0.00	1,370,558.41	1,872,183.94	69,825.16	3,421,528.82
Employee Benefits	0.00	18,517,428.62	0.00	0.00	0.00	0.00	18,517,428.62
SUBTOTAL: Personal Services	\$5,501,451.29	\$31,122,341.90	\$0.00	\$17,538,688.26	\$15,484,484.43	\$4,650,869.47	\$74,297,835.35
Operating Expenses							
Utilities	0.00	1,050,989.36	0.00	579,346.11	6,278.41	300.54	1,636,914.42
Rentals	11,736.76	32,452.68	0.00	592,175.69	2,557.75	1,094.67	640,017.55
Repairs & Maintenance	7,962.00	1,177,542.90	0.00	3,799,708.02	6,245.73	18,850.59	5,010,309.24
Maintenance Contracts	0.00	3,338.15	0.00	7,158,928.45	0.00	0.00	7,162,266.60
Engineering Contracts	0.00	42,615.00	428,816.16	38,613.67	10,986,562.45	2,869,296.36	14,365,903.64
Contractual Services	524,829.83	1,102,592.29	0.00	2,077,609.96	377,442.53	2,620,784.86	6,703,259.47
Technology Expenses	49,903.73	7,271,477.74	0.00	1,038,396.81	57,916.18	2,380,114.67	10,797,809.13
Other Operating Expenses	338,281.25	1,477,230.30	1,875.10	1,358,609.45	7,319.34	314,439.61	3,497,755.05
SUBTOTAL: Operating Expenses	\$932,713.57	\$12,158,238.42	\$430,691.26	\$16,643,388.16	\$11,444,322.39	\$8,204,881.30	\$49,814,235.10
Supplies and Materials							
General Supplies & Materials	371,044.49	57,846.50	0.00	166,639.13	17.97	20,623.15	616,171.24
Maint & Const Materials	15,047.76	1,123,894.59	0.00	31,388,280.29	119,838.35	182,406.43	32,829,467.42
Automotive Supplies & Materials	0.00	1,877,827.06	0.00	8,216,412.11	0.00	84.97	10,094,324.14
SUBTOTAL: Supplies and Materials	\$386,092.25	\$3,059,568.15	\$0.00	\$39,771,331.53	\$119,856.32	\$203,114.55	\$43,539,962.80
Travel							
In State Travel	77,182.86	95,728.60	0.00	20,515.30	97,921.89	86,585.19	377,933.84
Out of State Travel	2,407.48	98,126.61	0.00	0.00	1,684.51	2,467.17	104,685.77
SUBTOTAL: Travel	\$79,590.34	\$193,855.21	\$0.00	\$20,515.30	\$99,606.40	\$89,052.36	\$482,619.61
Capital Outlay							
Land	0.00	(312,004.68)	311,714.16	0.00	5,012,623.09	0.00	5,012,332.57
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	466,214,488.79	0.00	466,214,488.79
Buildings	0.00	132,960.00	1,626,432.57	0.00	0.00	0.00	1,759,392.57
Heavy Equipment and Vehicles	0.00	0.00	0.00	4,879,703.22	0.00	0.00	4,879,703.22
IT Hardware / Software	0.00	0.00	0.00	11,495.00	0.00	0.00	11,495.00
Specialty Equipment	5,496.86	0.00	0.00	13,960.00	217,062.00	70,275.20	306,794.06
SUBTOTAL: Capital Outlay	\$5,496.86	(\$179,044.68)	\$1,938,146.73	\$4,905,158.22	\$471,444,173.88	\$70,275.20	\$478,184,206.21
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	12,538,522.77	12,538,522.77
Highway Safety Office	0.00	(1,532.92)	0.00	0.00	0.00	3,718,052.88	3,716,519.96
Other Government Aid	0.00	0.00	0.00	0.00	(8,610.62)	41,705,307.59	41,696,696.97
SUBTOTAL: Government Aid & Distr	\$0.00	(\$1,532.92)	\$0.00	\$0.00	(\$8,610.62)	\$57,961,883.24	\$57,951,739.70
Internal Redistributions							
Redistribution	3,723,246.31	(30,010,634.37)	0.00	9,774,871.67	12,884,019.80	3,628,496.59	0.00
SUBTOTAL: Internal Redistributions	\$3,723,246.31	(\$30,010,634.37)	\$0.00	\$9,774,871.67	\$12,884,019.80	\$3,628,496.59	\$0.00
GRAND TOTAL:	\$10,628,590.62	\$16,342,791.71	\$2,368,837.99	\$88,653,953.14	\$511,467,852.60	\$74,808,572.71	\$704,270,598.77

BUDGET STATUS REPORT
AGENCY SUMMARY BY ORGANIZATIONAL ELEMENT
December 2022

COST BY ORGANIZATIONAL STRUCTURE	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
OFFICE OF THE DIRECTOR						
110 - DIRECTOR AND DEPUTIES	846,455.15	79,211.68	386,013.91	460,441.24	45.60%	0.00
140 - LEGAL	959,185.20	89,960.14	595,106.59	364,078.61	62.04%	171,636.73
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,708,886.76	178,243.24	1,197,310.41	1,511,576.35	44.20%	184,559.69
SUBTOTAL: OFFICE OF THE DIRECTOR	\$4,514,527.11	\$347,415.06	\$2,178,430.91	\$2,336,096.20	48.25%	\$356,196.42
OFFICE OF ENGINEERING						
130 - CONTROLLER DIVISION	2,278,319.33	163,669.26	1,166,656.52	1,111,662.81	51.21%	0.00
250 - STRATEGIC PLANNING DIVISION	3,552,814.61	271,420.32	1,820,929.90	1,731,884.71	51.25%	2,545,460.48
320 - BRIDGE DIVISION	8,229,416.44	531,062.90	3,626,950.05	4,602,466.39	44.07%	2,510,835.67
340 - TRAFFIC ENGINEERING DIVISION	4,966,090.47	265,768.35	2,037,518.66	2,928,571.81	41.03%	386,494.54
350 - RIGHT OF WAY DIVISION	5,187,568.83	363,777.74	2,240,147.60	2,947,421.23	43.18%	14,226.80
360 - PROJECT DEVELOPMENT DIVISION	16,298,477.28	1,282,595.06	6,831,411.66	9,467,065.62	41.91%	13,509,786.35
370 - ROADWAY DESIGN DIVISION	28,077,536.46	1,906,962.38	9,753,323.11	18,324,213.35	34.74%	23,280,447.05
420 - PROGRAM MANAGEMENT DIVISION	1,866,993.03	135,562.78	739,068.70	1,127,924.33	39.59%	96,550.76
580 - LOCAL ASSISTANCE DIVISION	2,949,496.32	210,365.89	1,217,855.61	1,731,640.71	41.29%	1,721,798.40
SUBTOTAL: OFFICE OF ENGINEERING	\$73,406,712.77	\$5,131,184.68	\$29,433,861.81	\$43,972,850.96	40.10%	\$44,065,600.05
OFFICE OF OPERATIONS						
170 - HUMAN RESOURCES DIVISION	3,567,884.49	219,473.64	1,185,117.35	2,382,767.14	33.22%	2,050.00
260 - OPERATIONS DIVISION	24,123,422.68	1,006,847.19	8,223,281.99	15,900,140.69	34.09%	7,373,003.29
280 - BUSINESS TECH SUPPORT DIVISION	23,727,781.30	3,845,753.44	12,795,303.91	10,932,477.39	53.93%	13,948,065.39
380 - CONSTRUCTION DIVISION	3,145,269.21	246,916.23	1,567,730.07	1,577,539.14	49.84%	63,467.12
390 - MATERIALS & RESEARCH DIVISION	13,625,804.16	1,286,504.96	6,075,421.04	7,550,383.12	44.59%	7,686,980.41
610 - DISTRICT 1	35,639,014.89	3,070,759.36	19,721,751.55	15,917,263.34	55.34%	6,612,756.76
620 - DISTRICT 2	23,626,361.18	1,465,266.33	11,501,783.88	12,124,577.30	48.68%	10,255,994.52
630 - DISTRICT 3	33,140,815.51	2,003,280.30	15,168,223.44	17,972,592.07	45.77%	5,458,989.89
640 - DISTRICT 4	35,368,481.02	2,048,908.50	16,915,844.95	18,452,636.07	47.83%	6,726,402.43
650 - DISTRICT 5	23,272,237.23	1,989,273.86	10,493,090.48	12,779,146.75	45.09%	5,460,502.12
660 - DISTRICT 6	26,908,828.90	1,866,395.98	14,046,686.43	12,862,142.47	52.20%	5,419,963.43
670 - DISTRICT 7	19,493,678.30	1,030,480.45	9,311,051.09	10,182,627.21	47.76%	4,346,150.08
680 - DISTRICT 8	17,575,744.11	1,481,236.25	9,230,224.12	8,345,519.99	52.52%	3,582,570.39
SUBTOTAL: OFFICE OF OPERATIONS	\$283,215,322.98	\$21,561,096.49	\$136,235,510.30	\$146,979,812.68	48.10%	\$76,936,895.83
BUDGETARY CONTROL						
902 - SUPPLY BASE	0.00	546,955.23	935,150.14	(935,150.14)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	41,659,491.06	(344,922.09)	1,047,390.47	40,612,100.59	2.51%	46,715.73
904 - TRANSPORTATION CAPITAL	780,577,631.44	34,496,391.56	534,440,255.14	246,137,376.30	68.47%	1,089,071,755.87
SUBTOTAL: BUDGETARY CONTROL	\$822,237,122.50	\$34,698,424.70	\$536,422,795.75	\$285,814,326.75	65.24%	\$1,089,118,471.60
AGENCY TOTAL	\$1,183,373,685.36	\$61,738,120.93	\$704,270,598.77	\$479,103,086.59	59.51%	\$1,210,477,163.90

**FY-2023
HIGHWAY CONSTRUCTION CONTRACT LETTINGS
(INCLUDES CONTRACTED CONSTRUCTION COSTS ONLY)
\$ IN MILLIONS**



SUMMARY BY PROGRAM YEAR					
LETTING DATE	STATE SYSTEM			LOCAL SYSTEM	TOTAL
	FY-2023 PROGRAM PROJECTS	PRIOR YEAR PROJECTS	ADVANCED PROJECTS	FY-2023 PROJECTS	
7/21/2022	135.92			0.46	136.38
8/25/2022	56.48	18.57		32.19	107.24
9/29/2022	35.42	12.66		13.02	61.10
10/20/2022	4.01	14.12		0.76	18.89
11/3/2022	8.20			1.90	10.10
12/15/2022	56.86	9.79		7.75	74.40
1/26/2023					
2/2/2023					
3/2/2023					
4/6/2023					
5/11/2023					
6/15/2023					
	296.89	55.14	0.00	56.08	408.11

SUMMARY BY DISTRICT									
LETTING DATE	D-1	D-2	D-3	D-4	D-5	D-6	D-7	D-8	TOTAL
7/21/2022	15.99		11.29	4.84	50.14	50.09	4.03		136.38
8/25/2022	14.98	45.58	16.98			6.16	23.54		107.24
9/29/2022	34.35	11.72	0.76	3.30	1.50	0.75	8.72		61.10
10/20/2022	15.10	0.76						3.03	18.89
11/3/2022			8.20	1.90					10.10
12/15/2022	23.29	1.19		25.88		2.72	7.27	14.05	74.40
1/26/2023									
2/2/2023									
3/2/2023									
4/6/2023									
5/11/2023									
6/15/2023									
	103.71	59.25	37.23	35.92	51.64	59.72	43.56	17.08	408.11

	State System			Local System
Total Letting(1)	FY-2023 Program (2)	Prior Year Projects (3)	Advanced Projects	FY-2023 Program (4)
% Let to Date	50.9%	49.3%	57.4%	0.0%
Actual \$ Let	408.11	296.89	55.14	0.00
Projected \$ Remaining	393.50	305.99	40.90	13.84
Total	\$801.61	\$602.88	\$96.04	\$13.84

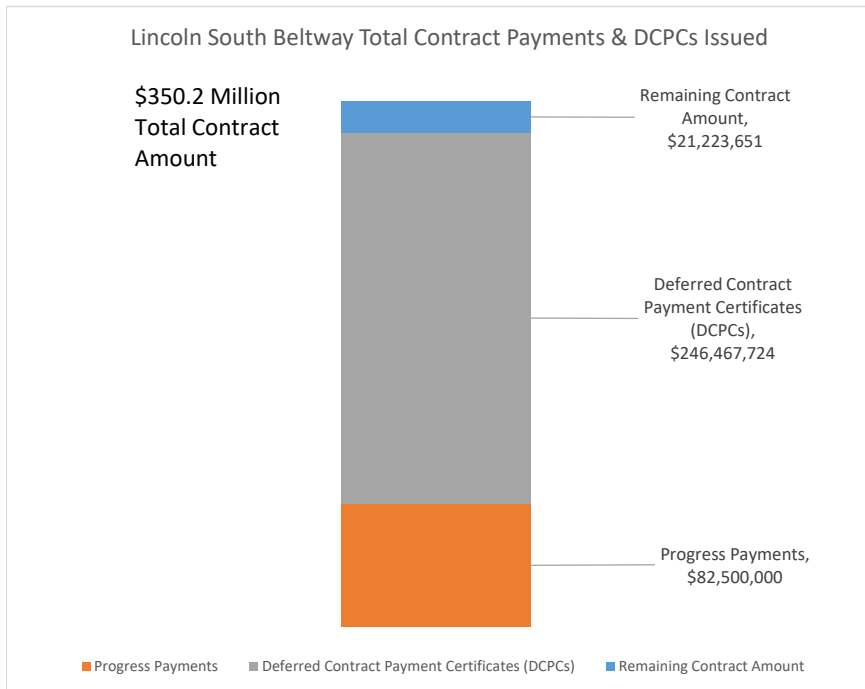
- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
(2) FY-2023 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
(3) Prior Year Projects - Includes projects from previous years' programs.
(4) Local System Program - Includes all local system projects.
Projected dollars are updated estimates as of December 31, 2022.

Lincoln South Beltway Construction Contract Payments and Deferred Payment Certificates Issued

Through December 2022

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

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



Total Contract Payments & DCPCs Issued (Through December 2022)

Remaining Contract Amount	\$21,223,651
Progress Payments	\$82,500,000
Deferred Contract Payment Certificates (DCPCs)	\$246,467,724

DCPC Payments Due by State Fiscal Year (for DCPCs Issued Through December 2022)

FY 2023	\$15,000,000
FY 2024	\$29,941,375
FY 2025	\$29,876,813
FY 2026	\$29,884,313
FY 2027	\$29,877,875
FY 2028	\$29,875,000
FY 2029	\$29,882,563
FY 2030	\$29,882,438
FY 2031	\$22,247,349
Total DCPCs to date	\$246,467,724

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 (CMAQ) = Funding to State and local governments for transportation projects and programs to help meet the requirements of the Clean Air Act. Funding is available to reduce congestion and improve air quality for areas that do not meet the National Ambient Air Quality Standards.

EQUITY BONUS = Provides each state with a specific share of the aggregate funding for major highway programs. Every state is guaranteed at least a specified percentage of that State's share of contributions to the Highway Account of the Highway Trust Fund.

HIGHWAY PLANNING = Federal-aid highway program to assist State transportation agencies in the planning and the development of the National Highway System.

HIGHWAY SAFETY IMPROVEMENT PROGRAM (HSIP) = Federal-aid program with the purpose of achieving a significant reduction in fatalities and serious injuries on all public roads, including non-State-owned public roads and roads on tribal lands. Funds are provided to assist in correcting or improving a hazardous road location or feature and to address a highway safety problem that is identified in the state's Strategic Highway Safety Plan (SHSP).

METROPOLITAN PLANNING = Assists in development of transportation improvement, long-range transportation plans and other technical studies in the metropolitan areas.

NATIONAL HIGHWAY FREIGHT PROGRAM (NHFP) = To improve efficient movement of freight on the National Highway Freight Network (NHFN).

NATIONAL HIGHWAY PERFORMANCE PROGRAM (NHPP) = To provide support for the condition and performance of the National Highway System (NHS), to provide support for the construction of new facilities on the NHS and to ensure that investments of Federal-aid funds in highway construction are directed to support progress toward the achievement of performance targets established in a State's asset management plan for the NHS.

RAIL-HIGHWAY – HAZARD ELIMINATION and PROTECTION DEVICES = To achieve a significant reduction in traffic fatalities and serious injuries at all at-grade public rail highway crossings. Eligibility projects include, but not limited to, the installation of protective devices, the elimination of hazards, and grade crossing separation.

REDISTRIBUTION = Additional funds apportioned to states that may be used for any purpose described in section 133(b) of title 23, U.S.C.

RESEARCH = To provide a systematic investigation that provides facts, principals and collects information on a particular subject. Effective research projects are conducted to provide a safer, more efficient, and longer lasting transportation network in collaboration with public and private industry, FHWA and academia.

SPECIAL LIMITATION & EXEMPT = Funds that are awarded with their own obligation limitation and are not subject to the annual limitation.

SURFACE TRANSPORTATION BLOCK GRANT PROGRAM (STBG) = Federal-aid highway funding program that funds a broad range of surface transportation capital needs, including many roads, transit, sea and airport access, vanpool, bike and pedestrian facilities. This program is divided into many sub-categories by population.

TRANSPORTATION ALTERNATIVES PROGRAM (TAP) = Funding provided for programs and projects defined as transportation alternatives, including on and off road pedestrian and bicycle facilities, infrastructure projects for improving non-driver access to public transportation and enhanced mobility, community improvement activities and many more. The program is divided into sub-categories – flex based on population and recreational trails.

CARBON REDUCTION PROGRAM = Provides funding for projects to reduce transportation emissions or the development of carbon reduction strategies.

PROMOTING, RESILIENT, OPERATIONS FOR TRANSFORMATIVE, EFFICIENT, AND COST-SAVING TRANSPORTATION (PROTECT) = Planning resilience improvements, community resilience and evacuation routes, and at-risk coastal infrastructure.

BRIDGE FORMULA PROGRAM (BFP) = Funds used to replace, rehabilitate, preserve, protect, and construct bridges on public roads.

NATIONAL ELECTRIC VEHICLE INFRASTRUCTURE (NEVI) = To strategically deploy electric vehicle (EV) charging infrastructure and establish an interconnected network to facilitate data collection, access, and reliability.

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

Federal Trust Fund Apportionment Type	Fixing America's Surface Transportation = FAST		FAST and Infrastructure Investment and Jobs Act = IJJA		Infrastructure Investment and Jobs Act = IJJA							
	Fiscal 2021 Apportionment		Fiscal 2022 Apportionment		Fiscal 2023 Apportionment		Fiscal 2024 Apportionment		Fiscal 2025 Apportionment		Fiscal 2026 Apportionment	
	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska
National Hwy Perf Prog (NHPP)	22,811	173,531	25,136	203,378	27,170	207,541	29,588	221,000	30,180	225,400	30,784	229,900
Surface Transportation Block Grant (STBG)	11,717	88,296	13,136	97,777	13,202	98,923	12,955	107,500	13,214	109,700	13,478	111,800
<i>STBG - Bridge Off System</i>		3,777		5,036		5,036						
<i>STBG - Flexible - Any Area</i>		33,159		35,391		36,200						
<i>STBG - MAPA - Omaha</i>		16,227		17,760		18,116						
<i>STBG - LCLC - Lincoln</i>		6,395		7,000		7,140						
<i>STBG - 5,001 to 200,000 Population</i>		8,919										
<i>STBG 5K-49,999 Population</i>				7,948		8,107						
<i>STBG 50K-200K Population</i>				1,813		1,849						
<i>STBG - 5,000 and Less Population</i>		13,604		14,890		15,188						
<i>Highway Planning</i>		4,661		5,179		5,465						
<i>Research</i>		1,554		2,760		1,822						
Transportation Alternatives (TAP)	768	5,801	1,312	10,206	1,329	10,434						
Recreational Trails	82	1,217	81	1,205	82	1,217						
Highway Safety Improvement Prog (HSIP)	2,359	15,713	2,879	19,794	2,580	20,202	3,110	21,200	3,177	21,700	3,246	22,200
Rail-Highway Crossings	245	3,883	245	3,886	245	3,952	245	3,900	245	3,900	245	3,900
Congestion Mitigation & Air Qual (CMAQ)	2,444	10,744	1,983	10,985	2,293	11,205	2,639	11,600	2,692	11,900	2,746	12,100
Metropolitan Planning	358	1,777	438	2,186	447	2,230	456	2,300	465	2,300	474	2,400
National Freight Program	1,489	10,663	1,346	9,824	1,373	10,020	1,429	10,400	1,458	10,600	1,487	10,900
Carbon Reduction Program			1,234	9,214	1,258	9,398	1,283	9,600	1,309	9,800	1,335	10,000
PROTECT Formula			1,403	10,476	1,431	10,686	1,459	10,900	1,489	11,100	1,518	11,300
Redistribution - Certain Authorizations	55	0,398	393	2,869	128	0,934						
Redistribution - TIFIA												
Sub-Total Core Funds	\$42,328	\$ 312.023	\$ 49,586	\$ 381.800	\$ 51,538	\$ 386.742	\$ 53,164	\$ 398.400	\$ 54,229	\$ 406.400	\$ 55,313	\$ 414.500
National Highway Perf Exempt	603	4,524	602	4,500	603	4,500						
Bridge Formula Program			5,308	45,000	5,308	45,000	5,308	45,000	5,308	45,000	5,308	45,000
NEVI Charging Infrastructure			615	4,472	885	6,436	500	6,000	500	6,000	500	6,000
Highway Infrastructure Bridge			1,145	19,395								
Emergency Relief Supplement 2022			1,254	40,019								
Hwy Infra Prog for Comm Proj Congr-Directed			847	5,000								
Others & Ext of Alloc Programs												
Total	\$42,931	\$ 316.547	\$ 59,357	\$ 500.186	\$ 58,334	\$ 442.678	\$ 58,972	\$ 449.400	\$ 60,037	\$ 457.400	\$ 61,121	\$ 465.500
Obligation Authority												
Core Formula Obligation Limitation	46,365	277,251	57,473	345,402	12,127	70,995						
August Redistribution	4,178	20,000	6,177	26,000								
Total Annual Obligation Authority	\$50,543	297,251	\$ 57,473	371,402	\$ 12,127	70,995						

Not available at this time.

Not available at this time.

Footnotes:

Fiscal 2024 through Fiscal 2026 amounts are AASHTO estimates.

FY23 Apportionment per Public Law 117-58 through September 30, 2023.

FY23 Obligation Authority per Public Law 117-180 reflects 77/365 days through December 16, 2022. To date, NDOT has not received additional information regarding the remaining Obligation Authority.

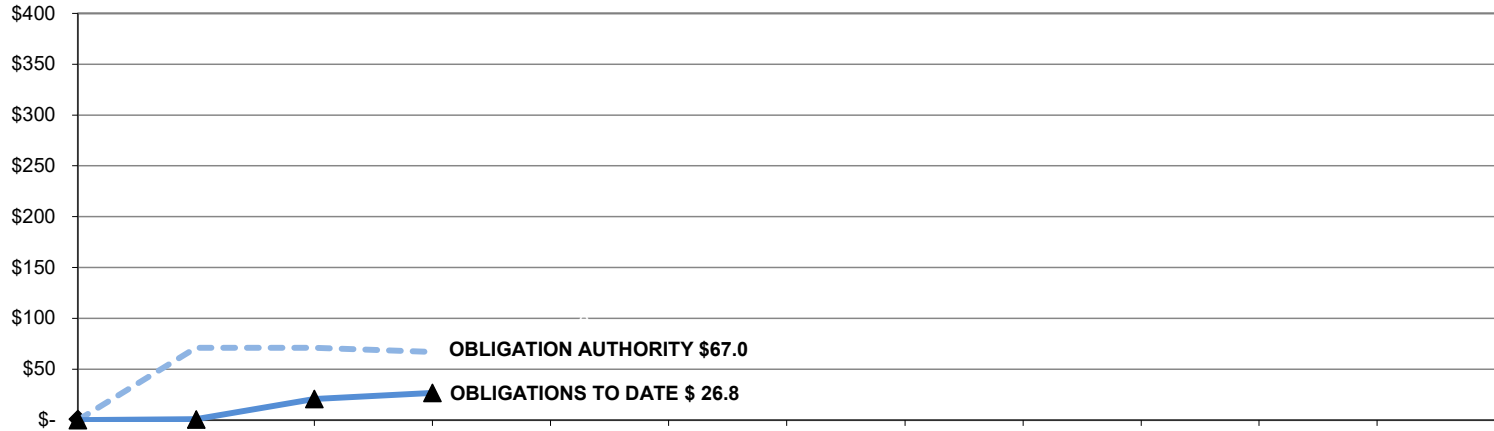
**STATUS OF FEDERAL HIGHWAY APPORTIONMENTS
FEDERAL FY-2023
DECEMBER 31, 2022**

APPORTIONMENT TYPE	APPORT	FAST Act & IJA	TRANSFERS	TOTAL	OBLIGATIONS ^(A)	CURRENT	ADVANCED	UNPAID
	BALANCE 9/30/2022	FY-2023 APPORT ^(B)	ADJ & SPECIAL APPORT			APPORT	BALANCE	
National Hwy Perf Prog (NHPP)	2,919,312	207,541,470	-	210,460,782	17,165,598	193,295,185	260,183,629	74,045,410
STBG/STP - Bridge Off System	71,480	5,036,343	-	5,107,823	4,956,925	150,898	-	11,077,784
STBG/STP - Flexible - Any Area	4,224,231	36,199,995	-	40,424,226	5,379,534	35,044,692	109,976,119	54,235,909
STBG/STP - MAPA - Omaha	7,529,619	18,115,820	(3,000,000)	22,645,439	(48,531)	22,693,971	35,681,971	30,152,107
STBG/STP - LCLC - Lincoln	20,429,489	7,139,647	-	27,569,136	172,055	27,397,081	73,093	1,518,725
STBG/STP - 5,001 to 200,000 Pop	693,793	-	-	693,793	-	693,793	-	32,634,535
STBG/STP - 5,000 & Less Pop	183,876	15,187,786	-	15,371,662	-	15,371,662	-	10,278,200
STBG 5K-49,999 Population	617,854	8,107,333	-	8,725,187	-	8,725,187	-	6,474,082
STBG 50K-200,000 Population	1,813,121	1,849,383	-	3,662,504	-	3,662,504	-	-
Congestion Mitigation & Air Qual	5,271,890	11,205,146	(276,240)	16,200,796	655,420	15,545,376	-	8,591,472
Carbon Reduction under 5,000 & Less	1,804,692	1,840,785	-	3,645,477	-	3,645,477	-	-
Carbon Reduction 5K-49,999 Pop	963,355	982,622	-	1,945,977	-	1,945,977	-	-
Carbon Reduction 50K-200,000 Pop	219,753	224,148	-	443,901	-	443,901	-	-
Carbon Reduction >200,000 Pop	3,000,985	3,061,005	-	6,061,990	-	6,061,990	-	-
Carbon Reduction Prog Flex	3,224,730	3,289,225	-	6,513,955	-	6,513,955	-	-
Protect Program IJA	10,266,897	10,472,235	-	20,739,132	-	20,739,132	-	-
Protect Planning IJA	209,529	213,719	-	423,248	-	423,248	-	-
Highway Safety Improvemt Prog	35,298,968	20,201,523	-	55,500,491	(137,422)	55,637,913	1,915,919	13,139,120
Rail-Hwy - Hazard Elimination	1,254,081	3,952,395	-	5,206,476	11,949	5,194,527	-	2,901,190
Rail-Hwy - Protection Devices	9,919,521	-	-	9,919,521	(103,935)	10,023,456	-	1,550,592
Highway Planning	3,280,051	5,464,719	-	8,744,770	(1,253,985)	9,998,755	-	7,354,947
Research	19,427	1,821,573	(218,643)	1,622,357	-	1,622,357	264,537	7,154,925
Metropolitan Planning	882,822	2,230,188	-	3,113,010	-	3,113,010	-	2,769,982
National Hwy Freight Program	512,211	10,020,078	-	10,532,289	-	10,532,289	-	-
TAP - Flex	6,099,905	4,277,984	-	10,377,889	-	10,377,889	-	827,541
TAP - >200,000 Population	3,247,712	3,084,839	(500,000)	5,832,551	41,785	5,790,766	-	1,431,312
TAP - 50K - 200,000 Population	220,948	225,894	-	446,842	-	446,842	-	-
TAP - 5,001 to 200,000 Population	582,841	-	-	582,841	-	582,841	-	477,739
TAP - 5K-49,999 Population	968,591	990,273	-	1,958,864	-	1,958,864	-	-
TAP - 5,000 and Less Population	3,522,825	1,855,118	-	5,377,943	-	5,377,943	-	371,571
Recreational Trails	3,613,649	1,205,213	(2,569)	4,816,293	-	4,816,293	-	1,375,299
Enhancement	1,010	-	-	1,010	-	1,010	-	325,337
Safe Routes to School Prog	243,972	-	-	243,972	-	243,972	-	-
Redistribution - Certain Auth.	-	946,177	-	946,177	-	946,177	-	7,234,753
Redistribution - TIFIA	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	7
Total Formula Funds	\$ 133,113,140	\$ 386,742,636	\$ (3,997,452)	\$ 515,858,324	\$ 26,839,393	\$ 489,018,931	\$ 408,095,268	\$ 276,673,206
Allocated/Discretionary Funds	495,857	-	(180,585)	315,272	-	315,272	-	196,032
Total Subject to Annual Obligation Limits	\$ 133,608,997	\$ 386,742,636	\$ (4,178,037)	\$ 516,173,596	\$ 26,839,393	\$ 489,334,203	\$ 408,095,268	\$ 276,869,239
Special Limit/Allocated Exempt Equity Bonus	103,006,753	55,935,929	(196,648)	158,746,034	13,022,466	145,723,568	278,470	66,077,047
GRAND TOTAL	\$ 236,615,750	\$ 442,678,565	\$ (4,374,685)	\$ 674,919,630	\$ 39,861,859	\$ 635,057,771	\$ 408,373,738	\$ 342,946,286

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

(B) FY23 Apportionment per Public Law 117-58 through September 30, 2023.

**STATUS OF FEDERAL HIGHWAY OBLIGATION AUTHORITY
FEDERAL FY-2023
(\$ IN MILLIONS)**



	Begin Bal	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Obligation Authority	0.0	71.0	71.1	67.0									
OA Used	0.0	0.7	20.8	26.8									

	<u>FEDERAL FY-2022</u> <u>OBLIGATION AUTHORITY</u>		<u>FEDERAL FY-2023</u> <u>OBLIGATION AUTHORITY</u>		
<u>FORMULA AND ALLOCATED FUNDS SUBJECT TO</u> <u>ANNUAL OBLIGATION LIMITATION</u>	As of September 30, 2022		As of December 31, 2022		
Formula Obligation Limitation	\$	345.4	\$	71.0	
August Redistribution		26.0		-	
Redistribution - TIFIA		-		-	Period Expired
Transfers	\$	0.8	\$	(4.0)	25.0%
Subtotal	\$	372.2	\$	67.0	
Other Allocation Obligation Limitation		0.1		-	
Annual Obligation Limitation	\$	372.3	\$	67.0	
Formula Obligations to Date		(372.3)		(26.8)	Obligated
Allocated Obligations to Date		-		-	40.1%
Subtotal	\$	(372.3)	\$	(26.8)	
Obligation Authority Balance		0.0		\$ 40.2	
<u>SPECIAL LIMITATION</u>					
National Highway Perf Exempt		4.5		4.5	
Highway Infrastructure (NON-COVID)		68.8		0.0	
HIP Bridge Formula Program-FY23		0.0		38.3	
HIP Bridge Formula PGM Off-Sys-FY23		0.0		6.7	
HIP Natl Electric Vhcle Infra-FY23		0.0		6.4	
Emergency Rel 2022 Supplement		20.8		0.0	
Hwy Infra Prog for Comm Proj Congr-Directed		5.0		0.0	
National Infrastructure Investments Build 2020		7.6		0.0	
Previous Years Funding		61.3		102.8	
Total Special Obligation Limitation	\$	168.0	\$	158.7	
Obligations to Date		(64.7)		(13.0)	
Obligation Authority Balance	\$	103.3	\$	145.7	

Obligation Authority per Public Law 117-180 reflects 77/365 days through December 16, 2022. To date, NDOT has not received additional information regarding the remaining Obligation Authority.

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM**

CURRENT MONTH - DECEMBER 2022

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	2,553,596.88	0.00	0.00	59,516.09	2,688.39	2,615,801.36
	RIGHT OF WAY	510,344.83	0.00	0.00	31,533.55	0.00	541,878.38
	CONSTRUCTION	10,588,330.60	13,850,415.13	292,133.75	575,237.71	107,145.93	25,413,263.12
	CONSTRUCTION ENGINEERING	448,724.42	282,049.72	13,385.61	13,882.07	0.00	758,041.82
	PLANNING & RESEARCH	30,773.23	0.00	0.00	0.00	23,298.08	54,071.31
	TOTAL	\$ 14,131,769.96	\$ 14,132,464.85	\$ 305,519.36	\$ 680,169.42	\$ 133,132.40	\$ 29,383,055.99
LOCAL	PRELIMINARY ENGINEERING	35,866.27	213,628.16	5,938.45	32,199.98	289.17	287,922.03
	RIGHT OF WAY	98.26	483,072.05	28,145.34	98.26	56,389.05	567,802.96
	CONSTRUCTION	1,063,215.04	2,218,823.31	570,097.93	347,633.84	40,516.64	4,240,286.76
	CONSTRUCTION ENGINEERING	(11,505.04)	318,664.16	41,985.16	63,457.47	86.22	412,687.97
	TOTAL	\$ 1,087,674.53	\$ 3,234,187.68	\$ 646,166.88	\$ 443,389.55	\$ 97,281.08	\$ 5,508,699.72
NON-HWY	PRELIMINARY ENGINEERING	1,339,769.14	7,229.11	0.00	1,807.27	0.00	1,348,805.52
	RIGHT OF WAY	100,824.44	0.00	0.00	0.00	0.00	100,824.44
	CONSTRUCTION	890.89	249,922.83	0.00	62,480.69	0.00	313,294.41
	CONSTRUCTION ENGINEERING	504,288.10	86,535.78	0.00	21,633.89	0.00	612,457.77
	TRAFFIC SAFETY & TRANS	903,023.12	1,052,836.39	0.00	0.00	0.00	1,955,859.51
	PLANNING & RESEARCH	260,026.31	789,039.94	0.00	5,784.91	6,200.00	1,061,051.16
	PUBLIC TRANSPORTATION ASSIST	743,820.82	1,078,999.20	0.00	0.00	83,209.82	1,906,029.84
	INFORMATION TECHNOLOGY	(36,546.21)	48,690.76	0.00	0.00	0.00	12,144.55
	TOTAL	\$ 3,816,096.61	\$ 3,313,254.01	\$ 0.00	\$ 91,706.76	\$ 89,409.82	\$ 7,310,467.20
TOTAL - CURRENT MONTH		\$ 19,035,541.10	\$ 20,679,906.54	\$ 951,686.24	\$ 1,215,265.73	\$ 319,823.30	\$ 42,202,222.91

FISCAL YEAR TO DATE - DECEMBER 2022

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	13,666,407.09	0.00	1,352.22	131,791.82	43,821.90	13,843,373.03
	RIGHT OF WAY	3,691,793.69	0.00	0.00	225,552.88	0.00	3,917,346.57
	CONSTRUCTION	175,329,307.95	274,630,671.89	1,007,563.81	15,427,386.18	791,525.09	467,186,454.92
	CONSTRUCTION ENGINEERING	4,930,035.26	6,859,967.13	78,806.15	162,575.92	53,830.36	12,085,214.82
	PLANNING & RESEARCH	289,834.96	80,577.56	0.00	0.00	124,016.44	494,428.96
	TOTAL	\$ 197,907,378.95	\$ 281,571,216.58	\$ 1,087,722.18	\$ 15,947,306.80	\$ 1,013,193.79	\$ 497,526,818.30
LOCAL	PRELIMINARY ENGINEERING	1,003,678.93	1,485,542.25	35,543.52	(786,164.65)	4,664.00	1,743,264.05
	RIGHT OF WAY	(953,310.41)	2,602,986.27	31,204.96	344,684.07	60,473.56	2,086,038.45
	CONSTRUCTION	4,101,877.25	23,142,559.83	1,931,401.70	2,995,836.28	429,515.44	32,601,190.50
	CONSTRUCTION ENGINEERING	53,821.58	2,133,313.50	145,982.56	356,858.33	10,500.98	2,700,476.95
	TOTAL	\$ 4,206,067.35	\$ 29,364,401.85	\$ 2,144,132.74	\$ 2,911,214.03	\$ 505,153.98	\$ 39,130,969.95
NON-HWY	PRELIMINARY ENGINEERING	8,731,742.09	87,259.14	0.00	8,347.32	11,777.65	8,839,126.20
	RIGHT OF WAY	619,282.51	0.00	0.00	0.00	0.00	619,282.51
	CONSTRUCTION	1,082,504.58	1,915,942.05	17,896.11	495,912.67	0.00	3,512,255.41
	CONSTRUCTION ENGINEERING	3,458,280.65	154,131.88	589.48	37,955.53	0.00	3,650,957.54
	TRAFFIC SAFETY & TRANS	1,221,831.96	4,618,018.59	0.00	0.00	0.00	5,839,850.55
	PLANNING & RESEARCH	1,611,212.24	2,966,109.86	0.00	21,851.14	1,389,408.81	5,988,582.05
	PUBLIC TRANSPORTATION ASSIST	4,136,108.53	8,484,480.20	23,406.00	17,080.44	289,661.23	12,950,736.40
	INFORMATION TECHNOLOGY	28,944.34	72,924.48	0.00	0.00	0.00	101,868.82
	TOTAL	\$ 20,889,906.90	\$ 18,298,866.20	\$ 41,891.59	\$ 581,147.10	\$ 1,690,847.69	\$ 41,502,659.48
TOTAL - FISCAL YEAR TO DATE		\$ 223,003,353.20	\$ 329,234,484.63	\$ 3,273,746.51	\$ 19,439,667.93	\$ 3,209,195.46	\$ 578,160,447.73

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT
DECEMBER 2022**

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	2,175,846,756.90	1,139,176,278.04	1,036,670,478.86	14,131,769.96	197,907,378.95	300,062,491.54
	FEDERAL	1,549,120,867.59	1,315,483,747.61	233,637,119.98	14,132,464.85	281,571,216.58	395,606,650.29
	COUNTY	3,295,142.15	2,734,810.38	560,331.77	305,519.36	1,087,722.18	1,198,986.49
	CITY	101,653,461.88	73,145,964.54	28,507,497.34	680,169.42	15,947,306.80	30,022,703.86
	OTHER	16,387,323.95	14,621,540.80	1,765,783.15	133,132.40	1,013,193.79	1,617,529.09
STATE HIGHWAY SYSTEM TOTALS		\$ 3,846,303,552.47	\$ 2,545,162,341.37	\$ 1,301,141,211.10	\$ 29,383,055.99	\$ 497,526,818.30	\$ 728,508,361.27
LOCAL HIGHWAY SYSTEM							
	STATE	61,412,882.25	42,559,595.99	18,853,286.26	1,087,674.53	4,206,067.35	10,632,090.54
	FEDERAL	361,386,559.17	276,721,333.57	84,665,225.60	3,234,187.68	29,364,401.85	53,673,983.79
	COUNTY	20,777,529.59	17,077,677.50	3,699,852.09	646,166.88	2,144,132.74	3,508,954.33
	CITY	125,938,034.11	77,920,602.40	48,017,431.71	443,389.55	2,911,214.03	5,210,794.09
	OTHER	6,414,331.30	5,504,840.06	909,491.24	97,281.08	505,153.98	1,614,493.76
LOCAL HIGHWAY SYSTEM TOTALS		\$ 575,929,336.42	\$ 419,784,049.52	\$ 156,145,286.90	\$ 5,508,699.72	\$ 39,130,969.95	\$ 74,640,316.51
NON-HIGHWAY							
	STATE	469,938,581.29	385,759,616.35	84,178,964.94	3,816,096.61	20,889,906.90	73,122,225.39
	FEDERAL	270,894,721.71	133,305,909.08	137,588,812.63	3,313,254.01	18,298,866.20	33,528,907.28
	COUNTY	673,682.46	616,807.34	56,875.12	0.00	41,891.59	41,892.26
	CITY	9,963,928.77	5,414,922.49	4,549,006.28	91,706.76	581,147.10	736,037.05
	OTHER	15,831,309.96	12,985,629.40	2,845,680.56	89,409.82	1,690,847.69	1,892,144.97
NON-HIGHWAY TOTALS		\$ 767,302,224.19	\$ 538,082,884.66	\$ 229,219,339.53	\$ 7,310,467.20	\$ 41,502,659.48	\$ 109,321,206.95
GRAND TOTALS		\$ 5,189,535,113.08	\$ 3,503,029,275.55	\$ 1,686,505,837.53	\$ 42,202,222.91	\$ 578,160,447.73	\$ 912,469,884.73

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY WORK PHASE
DECEMBER 2022**

WORK PHASE	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
OTHER	3,028,164.64	1,605,509.69	1,422,654.95	12,144.55	101,868.82	712,728.81
PRELIMINARY ENGINEERING	570,655,673.43	381,350,213.25	189,305,460.18	4,252,528.91	24,425,763.28	46,007,000.47
RIGHT OF WAY	173,327,721.49	128,026,514.70	45,301,206.79	1,210,505.78	6,622,667.53	10,057,479.96
UTILITIES	51,474,747.88	31,607,508.85	19,867,239.03	38,682.14	2,235,326.20	4,733,043.00
CONSTRUCTION	3,850,323,518.20	2,647,421,364.33	1,202,902,153.87	29,928,162.15	501,064,574.63	771,961,587.52
CONSTRUCTION ENGINEERING	272,558,408.06	150,451,063.62	122,107,344.44	1,783,187.56	18,436,649.31	34,307,526.92
TRAFFIC SAFETY	41,969,654.38	22,335,251.95	19,634,402.43	1,955,859.51	5,839,850.55	8,575,338.06
PLANNING & RESEARCH	114,290,370.03	68,317,712.12	45,972,657.91	1,115,122.47	6,483,011.01	12,759,798.92
PUBLIC TRANSPORTATION	111,906,854.97	71,914,137.04	39,992,717.93	1,906,029.84	12,950,736.40	23,355,381.07
GRAND TOTALS	\$ 5,189,535,113.08	\$ 3,503,029,275.55	\$ 1,686,505,837.53	\$ 42,202,222.91	\$ 578,160,447.73	\$ 912,469,884.73

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY FINANCING PARTICIPANT
DECEMBER 2022**

FUND	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
STATE FUNDS						
ROADS OPERATION FUND	1,289,500,086.00	929,795,599.48	359,704,486.52	9,350,872.50	100,873,374.27	186,421,299.05
ROADS OPERATION FUND AC*	336,992,442.00	44,871,896.13	292,120,545.87	2,496,604.90	20,509,203.71	38,619,723.36
GRADE CROSSING FUND	1,842,146.42	1,040,484.08	801,662.34	198,132.64	523,652.49	565,463.57
GRADE SEPARATION-TMT	8,574,157.29	8,563,302.84	10,854.45	1,222.67	1,093,077.75	1,101,624.29
MAPA BRIDGE STUDY	100,125.88	94,486.11	5,639.77	2,999.65	43,150.04	78,648.23
RECREATION ROAD FUND	19,468,196.64	13,748,299.24	5,719,897.40	795,878.33	1,957,147.66	4,999,494.09
ST HWY CAPITAL IMPR	827,880,344.07	414,987,079.14	412,893,264.93	4,501,462.29	75,515,295.25	116,796,097.71
STATE AID BRIDGE	2,590,928.43	2,216,933.21	373,995.22	27,173.26	162,140.65	174,295.65
TRANS INFRA BANK	220,249,793.71	152,177,410.15	68,072,383.56	1,661,194.86	22,326,311.38	35,060,161.52
TOTAL STATE FUNDS	\$ 2,707,198,220.44	\$ 1,567,495,490.38	\$ 1,139,702,730.06	\$ 19,035,541.10	\$ 223,003,353.20	\$ 383,816,807.47
FEDERAL FUNDS	2,181,402,148.47	1,725,510,990.26	455,891,158.21	20,679,906.54	329,234,484.63	482,809,541.36
COUNTY FUNDS	24,746,354.20	20,429,295.22	4,317,058.98	951,686.24	3,273,746.51	4,749,833.08
CITY FUNDS	237,555,424.76	156,481,489.43	81,073,935.33	1,215,265.73	19,439,667.93	35,969,535.00
OTHER FUNDS	38,632,965.21	33,112,010.26	5,520,954.95	319,823.30	3,209,195.46	5,124,167.82
GRAND TOTALS	\$ 5,189,535,113.08	\$ 3,503,029,275.55	\$ 1,686,505,837.53	\$ 42,202,222.91	\$ 578,160,447.73	\$ 912,469,884.73

*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
December 31, 2022**

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
Revenue	\$ 8,059,881.06	\$ 48,469,113.43	\$ 666,861,212.49		
Expenditures					
Expressway and High Priority Corridors	4,410,337.33	74,501,013.89	335,322,993.65	405,078,414.89	273,612,025.75
Other Highways	91,124.96	1,014,281.36	79,664,085.49	7,814,850.04	134,144,631.43
BNA Projects Completed/Closed			158,878,188.53		
Total	\$ 4,501,462.29	\$ 75,515,295.25	\$ 573,865,267.67	\$ 412,893,264.93	\$ 407,756,657.18
Funds Available			\$ 92,995,944.82		

Transportation Innovation Act Financial Status December 31, 2022

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		
Revenue	\$ 2,521,906.47	\$ 15,125,255.40	\$ 201,195,069.10		
Expenditures					
Accelerated State Highway Capital Improvement Program	1,479,806.38	19,620,347.68	139,506,240.23	56,055,380.37	250,956,791.81
County Bridge Match Program	181,388.48	1,855,963.70	10,498,420.42	10,564,666.46	5,567,186.00
Economic Opportunity Program		850,000.00	2,172,749.50	1,452,336.73	13,740,500.00
TIB Projects Completed/Closed			5,332,421.20		
Total Expenditures	\$ 1,661,194.86	\$ 22,326,311.38	\$ 157,509,831.35	\$ 68,072,383.56	\$ 270,264,477.81
Funds Available			\$ 43,685,237.75		

**FEDERAL FUND PURCHASE PROGRAM
FINANCIAL STATUS**

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

	Federal FY-18	Federal FY-19	Federal FY-20	Federal FY-21	ESTIMATED Federal FY-22
	Payment was made March 2019	Payment was made March 2020	Payment was made March 2021	Payment was made March 2022	Payment will be made March 2023
Bridge					
Annual Obligation Authority	274,849,099.00	277,028,447.00	284,111,089.00	277,251,202.00	335,456,873.97
10% for Bridges	27,484,909.90	27,702,844.70	28,411,108.90	27,725,120.20	33,545,687.40
60% Local Share	16,490,945.94	16,621,706.82	17,046,665.34	16,635,072.12	20,127,412.44
Less STBG Bridge Off System	(3,777,257.00)	(3,777,257.00)	(3,777,257.00)	(3,777,257.00)	(5,036,343.00)
Less Fracture Critical Bridge Inspection	(900,000.00)	(1,000,000.00)	(300,000.00)	-	(100,000.00)
Less Under Water Inspection	(500,000.00)	-	-	-	-
Less Quality Assurance	(400,000.00)	(300,000.00)	(300,000.00)	(300,000.00)	(300,000.00)
Less City of Omaha Major Bridge	-	-	-	-	-
Load Rating of Fracture Critical Bridges	-	-	-	-	-
Funds Available To Be Purchased	10,913,688.94	11,544,449.82	12,669,408.34	12,557,815.12	14,691,069.44
Bridge Buy Out Subtotal	90% \$ 9,822,320.00	90% \$ 10,390,005.00	90% \$ 11,402,468.00	90.0% \$ 11,302,034.00	90.0% \$ 13,221,962.00
Less Major On System Bridges Reserve	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)	-
Bridge Buy Out Payment	\$ 7,822,320.00	\$ 8,390,005.00	\$ 9,402,468.00	\$ 9,302,034.00	\$ 13,221,962.00
Counties					
Annual Apportionment	12,652,394.00	13,189,762.00	13,697,023.00	13,604,127.00	16,694,678.00
Funds Available To Be Purchased	91.7% 11,602,245.30	90.1% 11,883,975.56	90.6% 12,409,502.84	88.9% 12,094,068.90	91.3% 15,242,241.01
County Buy Out Payment	90% \$ 10,442,021.00	90% \$ 10,695,578.00	90% \$ 11,168,553.00	90% \$ 10,884,662.00	90% \$ 13,718,017.00
First Class Cities					
Annual Apportionment	8,294,580.00	8,646,863.00	8,979,411.00	8,918,511.00	10,944,595.00
Funds Available To Be Purchased	91.7% 7,606,129.86	90.1% 7,790,823.56	90.6% 8,135,346.37	88.9% 7,928,556.28	91.3% 9,992,415.24
First Class City Buy Out Payment	90% \$ 6,845,517.00	90% \$ 7,011,741.00	90% \$ 7,321,812.00	90% \$ 7,135,701.00	90% \$ 8,993,174.00
Total Funds Distributed To Locals	\$ 25,109,858.00	\$ 26,097,324.00	\$ 27,892,833.00	\$ 27,322,397.00	\$ 35,933,153.00

Soft Match Balance By County

As of December 31, 2022

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

County Apportionment	County Name	Balance
3001	ADAMS COUNTY	974,068.00
3002	ANTELOPE COUNTY	286,699.21
3005	BLAINE COUNTY	246,249.16
3006	BOONE COUNTY	237,751.74
3010	BUFFALO COUNTY	356,273.25
3012	BUTLER COUNTY	30,164.57
3013	CASS COUNTY	940,983.62
3014	CEDAR COUNTY	380,189.71
3018	CLAY COUNTY	262,914.19
3019	COLFAX COUNTY	1,177,489.16
3020	CUMING COUNTY	527,909.82
3021	CUSTER COUNTY	510.87
3022	DAKOTA COUNTY	120,157.20
3024	DAWSON COUNTY	52,367.67
3026	DIXON COUNTY	240,458.87
3028	DOUGLAS COUNTY	424,940.67
3030	FILLMORE COUNTY	804,144.50
3032	FRONTIER COUNTY	156,224.64
3033	FURNAS COUNTY	47,710.32
3034	GAGE COUNTY	244,741.82
3036	GARFIELD COUNTY	39,048.13
3037	GOSPER COUNTY	53,684.71
3039	GREELEY COUNTY	8,307.98
3040	HALL COUNTY	673,207.99
3045	HOLT COUNTY	163,679.26
3047	HOWARD COUNTY	7,565.06
3048	JEFFERSON COUNTY	360,423.92

County Apportionment	County Name	Balance
3049	JOHNSON COUNTY	115,131.97
3050	KEARNEY COUNTY	43,405.72
3052	KEYA PAHA COUNTY	232,446.58
3054	KNOX COUNTY	104,795.52
3056	LINCOLN COUNTY	445,851.44
3059	MADISON COUNTY	73,794.22
3061	MERRICK COUNTY	62,593.12
3063	NANCE COUNTY	69,216.04
3064	NEMAHA COUNTY	228,389.73
3065	NUCKOLLS COUNTY	409,062.75
3066	OTOE COUNTY	734,569.59
3067	PAWNEE COUNTY	218,953.29
3069	PHELPS COUNTY	148,419.38
3070	PIERCE COUNTY	536,115.46
3071	PLATTE COUNTY	28,746.69
3074	RICHARDSON COUNTY	16,853.05
3076	SALINE COUNTY	1,432,585.57
3078	SAUNDERS COUNTY	100,387.12
3079	SCOTTS BLUFF COUNTY	7,401.71
3080	SEWARD COUNTY	1,253,381.50
3084	STANTON COUNTY	1,170,419.68
3085	THAYER COUNTY	214,967.61
3089	WASHINGTON COUNTY	1,482,778.24
3090	WAYNE COUNTY	373,455.61
3091	WEBSTER COUNTY	295,358.84
3092	WHEELER COUNTY	56,182.66
3093	YORK COUNTY	488,545.44

Infrastructure Assets Supplementary Information

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

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

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

Measurement Scale

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

Established Condition Level

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

Assessed Condition

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

<u>Calendar Year</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Very Good	information not available yet	30%	27%	41%	42%	44%
Good		56%	63%	41%	40%	43%
Fair		14%	9%	14%	13%	10%
Poor		1%	0%	4%	5%	3%
Overall System Rating		83.5	83.3	83.4	83.5	84.7

Budgeted and Estimated Costs to Maintain

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

<u>Fiscal Year</u>	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>
Estimated	\$365	\$382	\$340	\$305	\$324	\$325
Actual		\$450	\$414	\$514	\$376	\$391
Difference		\$68	\$74	\$209	\$52	\$66

NOTE: The estimated cost will fluctuate from year to year based on a variety of factors. A small change in the statewide NSI over a 10,000 mile system will impact the estimated cost of maintaining that system. Strategy cost estimates are based on previous year’s costs and also fluctuate from year to year based on current material and labor costs. In addition, state maintenance needs and expenditures will vary from year to year. All these factors contribute to the differences in estimated costs from year to year.

FY-2022 Assets Additions

	Infrastructures		Land		Buildings	
Beginning Balance 7-1-2021	7,810,611,252		580,759,827		101,007,733	
Beginning Balance Adjustment						
Changes	831,282	A	1,494,186	B	7,675,652	C
Ending Balance 6-30-2022	7,811,442,534		582,254,013		108,683,685	

A. **Infrastructure** additions to prior completed projects include:

Rogers – North Bend
Nebraska City Southeast

B. Major **land** additions include:

23rd St, Columbus
Naponee – Bloomington
US-138 West
Scribner – West Point

C. Major **building** additions include:

South Sioux City – Maintenance Facility
Burwell – Maintenance Facility
Gering Washbay

FY-2022 Work in Progress

	Infrastructures	Buildings
Beginning Balance 7-1-2021	155,367,204	4,895,603
Beginning Balance Adjustment		
Changes	141,817,094	(1,408,108)
Ending Balance 6-30-2022	297,184,298	3,487,495