

NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION



NEBRASKA STATE HIGHWAY COMMISSION

Quarterly Financial Report as of March 31, 2023

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.

January
2023

Nebraska Department of Transportation

Financial Report



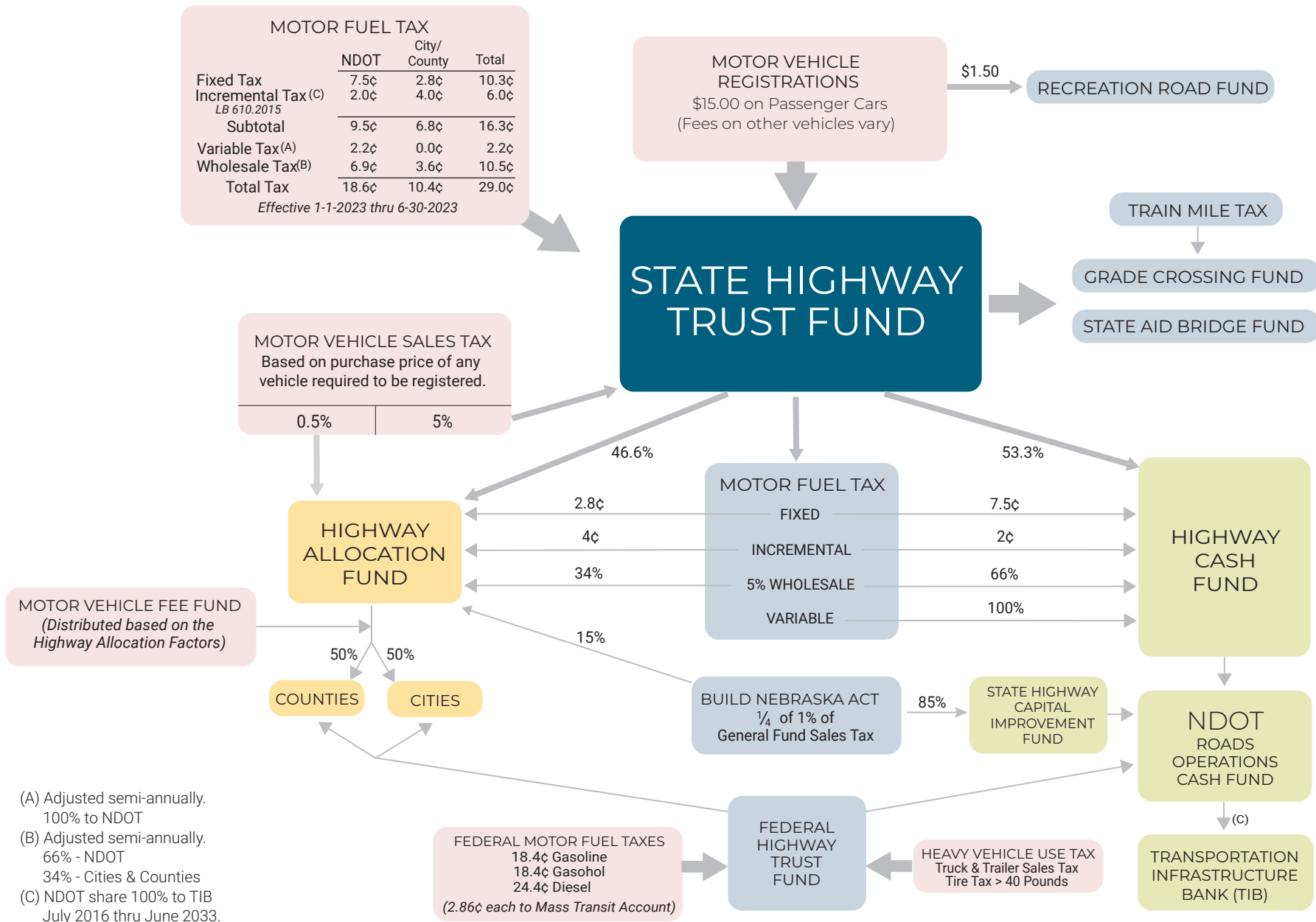
Lincoln South Beltway

NEBRASKA

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DEPARTMENT OF TRANSPORTATION

Nebraska Transportation Financing



- (A) Adjusted semi-annually.
100% to NDOT
- (B) Adjusted semi-annually.
66% - NDOT
34% - Cities & Counties
- (C) NDOT share 100% to TIB
July 2016 thru June 2033.

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January 2023 Highlights

- ⇨ The state revenue projections in this report were developed in December 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 January exceeded expenditures by \$2.9 million. Fiscal year to date expenditures surpassed revenue by \$78.6 million (page 4).
- ⇨ Projected \$1.1 billion in total receipts (Roads Division) for the fiscal year with a state fuel tax at 29.0 cents, effective January 1, 2023. The month of January's major revenue categories: Motor Fuel Tax revenue was under the projected amount by - \$830.0 thousand or -4.9%, motor vehicle registration revenue was under the projected amount by - \$156.0 thousand or - 3.1% and motor vehicle sales tax was over the projected amount by \$213.0 thousand or 1.7%. Highway Cash Fund receipts for FY23 to date were under than projections by -\$394.0 thousand or 0.2% (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).

January expenditures totaled \$52.8 million. Fiscal year to date expenditures totaled \$757.1 million, 64.0% of the yearly budget. For payroll purposes only, this includes the payroll reporting period of December 19,2022 thru January 15, 2023. The payroll additive rate is established at 75% and the administrative rate is 2.26%.
- ⇨ Highway construction contract lettings fiscal year to date totaled \$475.9 million, \$419.8 million on the state highway system (page 20).
- ⇨ The January report includes a page describing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract (page 21).
- ⇨ Effective December 16, 2022, Nebraska received net formula apportionments totaling \$390.6 million for FY23 with adjustments to date and obligation limitation of \$71.0 million. To date, NDOT has not received additional information regarding the remaining Obligation Authority. As of January 31, 2022, NDOT had an obligation authority balance of \$37.6 million (pages 24, 25, and 26).
- ⇨ Since the Build Nebraska Act became effective on July 1, 2013, revenue totaling \$675.3 million has been received to date with allocated expenditures totaling \$579.4 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 \$153.6 million has been received to date with expenditures totaling \$160.2 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
January 2023

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
ASSETS							
Current Assets							
Cash & Cash Equivalents	343,180,491.29	342,875,521.14	304,970.15	0.09	459,987,418.66	(116,806,927.37)	(25.39)
Federal Receivables	4,393,747.55	2,997,019.57	1,396,727.98	46.60	6,434,023.00	(2,040,275.45)	(31.71)
Other Receivables	28,663,433.39	28,469,593.87	193,839.52	0.68	17,582,867.71	11,080,565.68	63.02
Inventories	3,399,042.98	3,511,049.41	(112,006.43)	(3.19)	2,518,332.14	880,710.84	34.97
Total Current Assets	\$379,636,715.21	\$377,853,183.99	\$1,783,531.22	0.47 %	\$486,522,641.51	(\$106,885,926.30)	(21.97)%
Capital Assets							
Equipment	62,226,075.77	62,019,784.63	206,291.14	0.33	65,161,602.98	(2,935,527.21)	(4.50)
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	\$8,865,277,799.62	\$8,865,071,508.48	\$206,291.14	0.00 %	\$8,716,730,741.02	\$148,547,058.60	1.70 %
Total Assets	\$9,244,914,514.83	\$9,242,924,692.47	\$1,989,822.36	0.02 %	\$9,203,253,382.53	\$41,661,132.30	0.45 %
LIABILITIES							
Current Liabilities							
Accounts Payable	4,888,841.28	2,289,473.73	2,599,367.55	113.54	4,950,519.04	(61,677.76)	(1.25)
Retention Payable	241,345,563.95	247,183,544.43	(5,837,980.48)	(2.36)	206,021,715.06	35,323,848.89	17.15
Other Payables	43,695,787.21	47,298,255.89	(3,602,468.68)	(7.62)	54,484,216.46	(10,788,429.25)	(19.80)
Total Current Liabilities	\$289,930,192.44	\$296,771,274.05	(\$6,841,081.61)	(2.31)%	\$265,456,450.56	\$24,473,741.88	9.22 %
Total Liabilities	\$289,930,192.44	\$296,771,274.05	(\$6,841,081.61)	(2.31)%	\$265,456,450.56	\$24,473,741.88	9.22 %
NET ASSETS							
Capital Equity							
Capital	8,865,277,799.62	8,865,071,508.48	206,291.14	0.00	8,716,730,741.02	148,547,058.60	1.70
Total Capital Equity	\$8,865,277,799.62	\$8,865,071,508.48	\$206,291.14	0.00 %	\$8,716,730,741.02	\$148,547,058.60	1.70 %
Fund Balance							
Reserved Fund Balance	(237,946,520.97)	(243,672,495.02)	5,725,974.05	(2.35)	(203,503,382.92)	(34,443,138.05)	16.93
Unreserved Fund Balance	327,653,043.74	324,754,404.96	2,898,638.78	0.89	424,569,573.87	(96,916,530.13)	(22.83)
Total Fund Balance	\$89,706,522.77	\$81,081,909.94	\$8,624,612.83	10.64 %	\$221,066,190.95	(\$131,359,668.18)	(59.42)%
Total Net Assets	\$8,954,984,322.39	\$8,946,153,418.42	\$8,830,903.97	0.10 %	\$8,937,796,931.97	\$17,187,390.42	0.19 %
Total Liabilities and Net Assets	\$9,244,914,514.83	\$9,242,924,692.47	\$1,989,822.36	0.02 %	\$9,203,253,382.53	\$41,661,132.30	0.45 %

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
JANUARY 2023**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
Revenue								
State Revenues	40,916,123.21	44,157,135.60	(3,241,012.39)	(7.34)	306,778,070.73	331,074,666.84	(24,296,596.11)	(7.34)
Federal Reimbursements	9,583,531.03	20,679,906.54	(11,096,375.51)	(53.66)	338,818,015.66	355,725,852.40	(16,907,836.74)	(4.75)
Local Revenues	4,643,029.15	2,061,614.97	2,581,414.18	125.21	27,654,727.17	29,472,830.91	(1,818,103.74)	(6.17)
Other Entities Revenues	560,028.77	497,692.19	62,336.58	12.53	5,193,442.63	3,550,571.26	1,642,871.37	46.27
Total Revenue	\$55,702,712.16	\$67,396,349.30	(\$11,693,637.14)	(17.35) %	\$678,444,256.19	\$719,823,921.41	(\$41,379,665.22)	(5.75) %
Expenditures								
Administration	1,593,717.15	1,454,280.97	139,436.18	9.59	12,222,307.77	12,010,027.37	212,280.40	1.77
Highway Maintenance	11,723,036.70	12,064,009.24	(340,972.54)	(2.83)	100,376,989.84	89,020,101.82	11,356,888.02	12.76
Capital Facilities	301,492.68	337,542.83	(36,050.15)	(10.68)	2,670,330.67	4,363,754.20	(1,693,423.53)	(38.81)
Services and Support	4,952,275.01	4,459,462.23	492,812.78	11.05	21,295,066.72	23,960,668.05	(2,665,601.33)	(11.12)
Construction	32,088,298.21	41,125,558.57	(9,037,260.36)	(21.97)	601,585,770.65	479,814,486.54	121,771,284.11	25.38
Highway Safety Office	527,049.82	443,208.76	83,841.06	18.92	4,492,113.98	3,421,107.70	1,071,006.28	31.31
Public Transit	1,599,396.51	1,854,058.33	(254,661.82)	(13.74)	14,413,285.22	13,428,199.60	985,085.62	7.34
Total Expenditures	\$52,785,266.08	\$61,738,120.93	(\$8,952,854.85)	(14.50) %	\$757,055,864.85	\$626,018,345.28	\$131,037,519.57	20.93 %
Excess Revenue (Expenditures)	\$2,917,446.08	\$5,658,228.37	(\$2,740,782.29)	(48.44) %	(\$78,611,608.66)	\$93,805,576.13	(\$172,417,184.79)	(183.80) %

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
January 2023

	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	(94,486.11)	145,288,094.93	33,767,974.85	101,477,726.77	46,120,725.35	4,830,333.25	1,711,582.62	10,013,166.74	64,122.89	343,179,241.29
Other Current Assets	0.00	36,457,473.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,457,473.92
Capital Assets	0.00	8,865,277,799.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,865,277,799.62
TOTAL ASSETS	(\$94,486.11)	\$9,047,023,368.47	\$33,767,974.85	\$101,477,726.77	\$46,120,725.35	\$4,830,333.25	\$1,711,582.62	\$10,013,166.74	\$64,122.89	\$9,244,914,514.83
LIABILITIES										
Current Liabilities	0.00	289,930,192.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	289,930,192.44
TOTAL LIABILITIES	\$0.00	\$289,930,192.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$289,930,192.44
NET ASSETS										
Fund Balance	(51,336.07)	195,128,763.90	(213,925,030.03)	120,042,126.97	50,886,293.73	5,463,691.46	2,012,307.18	9,782,516.81	(1,021,202.52)	168,318,131.43
Capital Equity	0.00	8,865,277,799.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,865,277,799.62
Accrued Interfund Transfer	(94,486.11)	(9,053,586.71)	0.00	5,549,897.74	2,687,018.69	403.46	0.00	91,320.98	819,431.95	0.00
Revenues	0.00	352,839,962.82	247,693,004.88	56,950,895.05	17,560,743.00	484,423.09	234,762.48	2,232,029.12	448,435.75	678,444,256.19
Costs	51,336.07	(647,099,763.60)	0.00	(81,065,192.99)	(25,013,330.07)	(1,118,184.76)	(535,487.04)	(2,092,700.17)	(182,542.29)	(757,055,864.85)
TOTAL NET ASSETS	(\$94,486.11)	\$8,757,093,176.03	\$33,767,974.85	\$101,477,726.77	\$46,120,725.35	\$4,830,333.25	\$1,711,582.62	\$10,013,166.74	\$64,122.89	\$8,954,984,322.39
TOTAL LIABILITIES AND NET ASSETS	(\$94,486.11)	\$9,047,023,368.47	\$33,767,974.85	\$101,477,726.77	\$46,120,725.35	\$4,830,333.25	\$1,711,582.62	\$10,013,166.74	\$64,122.89	\$9,244,914,514.83

FUND BALANCES AND INVESTMENT EARNINGS
Roads Divisions
January 2023

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	55.7					
Expenditures	152.2	124.7	138.9	132.8	93.8	61.7	52.8					
Balance	(45.9)	(6.3)	3.2	(30.8)	(7.2)	5.7	2.9					
Cumulative Balance	(45.9)	(52.2)	(49.1)	(80.0)	(87.2)	(81.5)	(78.6)					

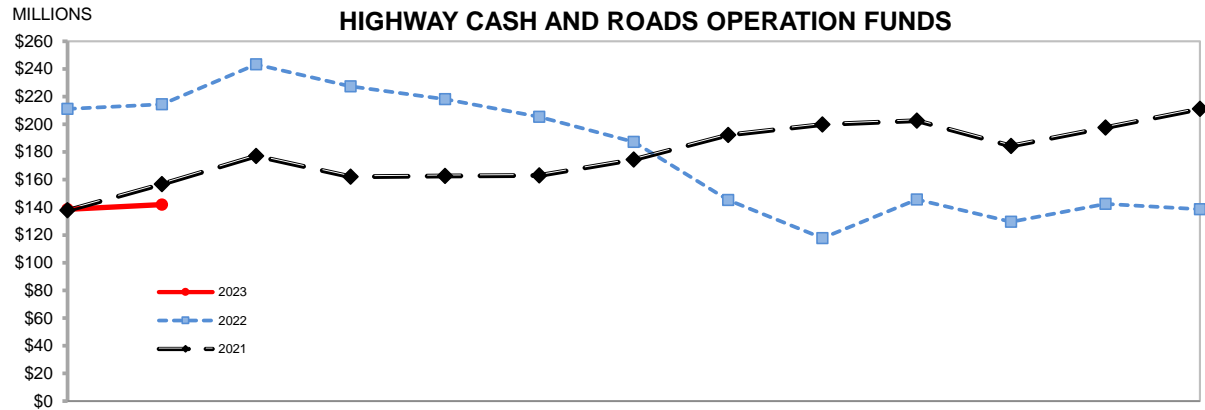
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$630,069.46 in January, with an interest rate of 2.26%. 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%	2.26%							1.92%
Earnings (Thousands)	\$583	\$554	\$560	\$575	\$602	\$595	\$630						\$4,099	\$586

FUND BALANCES - MONTHLY LOW POINT
Roads Divisions
January 2023
(IN MILLIONS)

Total of all funds available as of January 31st is \$339.8 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 \$175.6 million on the 31st to a low of \$142.0 million on the 30th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
HIGHWAY CASH & ROADS OPERATIONS												
2023	142.0											
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
STATE HIGHWAY CAPITAL IMPROVEMENT FUND												
2022	93.0											
2021	117.7	116.3	116.9	121.4	120.4	119.2	120.0	112.9	103.6	102.8	86.7	95.1
2020	26.9	29.6	35.5	41.7	79.9	82.8	88.1	114.4	117.0	119.5	116.6	120.2
TRANSPORTATION INFRASTRUCTURE BANK FUND												
2022	45.3											
2021	51.2	52.2	52.5	54.0	54.5	54.7	53.2	51.1	50.2	48.2	47.1	45.3
2020	47.7	47.7	48.6	49.5	50.0	48.2	45.1	45.1	45.7	47.0	48.8	50.0
GRADE CROSSING PROTECTION FUND												
2022	6.5											
2021	6.0	6.0	6.0	7.2	7.2	7.2	7.5	6.4	6.4	6.5	6.5	6.6
2020	4.5	4.5	4.6	5.7	5.7	5.3	5.5	5.5	5.5	5.7	5.7	5.8
RECREATION ROAD FUND												
2023	10.0											
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
STATE AID BRIDGE FUND												
2023	0.0											
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

COMBINED SUMMARY OF REVENUES & EXPENDITURES
January 2023

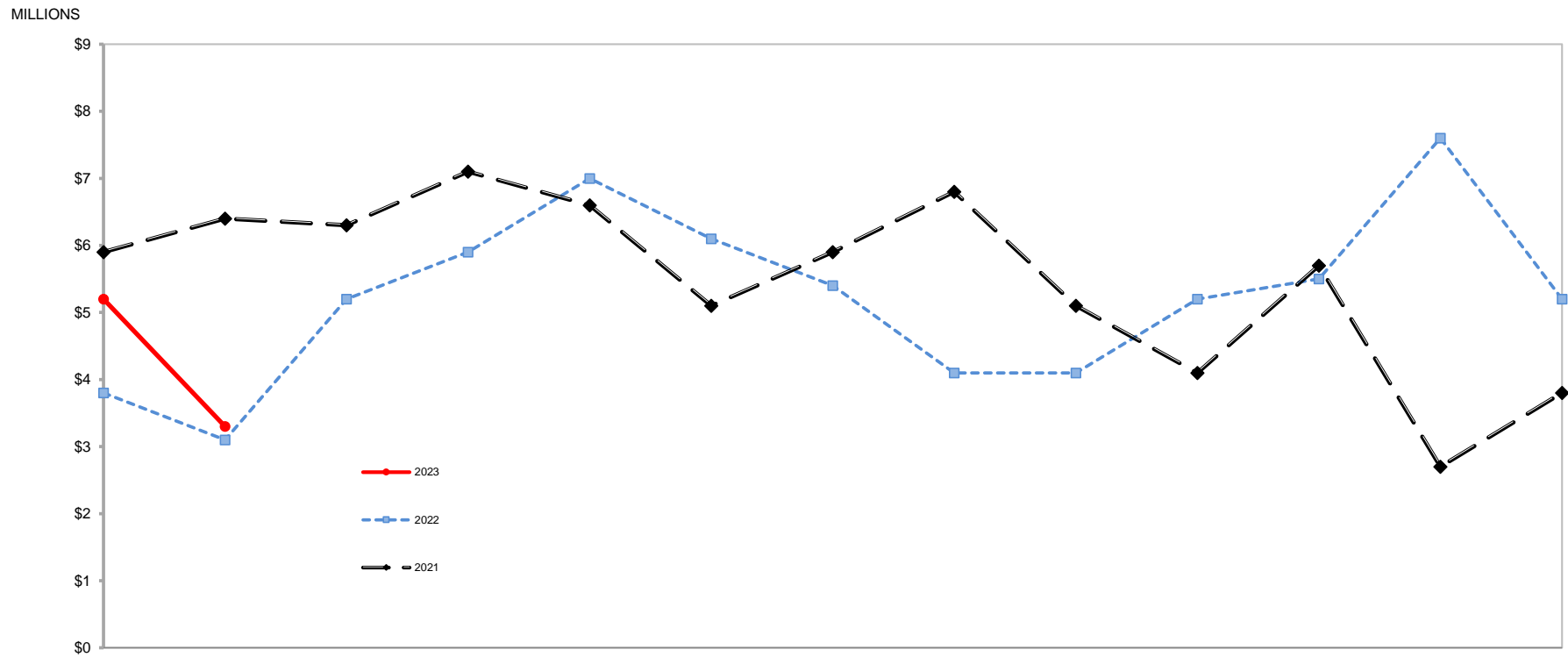
	ADMINISTRATION 026						301	AIRCRAFT 596		TOTALS
	Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
REVENUES:										
450000 Taxes	110,645.65									110,645.65
460000 Intergovernmental			2,247.93				3,695,398.42			3,697,646.35
470000 Sales & Charges				50,868.47	8,831.69					59,700.16
480000 Miscellaneous	12,783.96				9,161.00					21,944.96
490000 Other					12,215.20					12,215.20
TOTAL REVENUES	123,429.61	-	2,247.93	50,868.47	30,207.89	-	3,695,398.42	-	-	3,902,152.32
EXPENDITURES:										
510000 Personal Services	37,691.77		31,111.30	14,979.38	5,156.19					88,938.64
520000 Operating Expenses	21,467.88		16,734.12	9,155.79	10,296.68	117.55		2,414.00		60,186.02
570000 Travel Expenses				465.85				2,473.51		2,939.36
580000 Capital Outlay				3,079.00						3,079.00
590000 Government Aid							2,023,840.48			2,023,840.48
TOTAL EXPENDITURES	59,159.65	-	47,845.42	27,680.02	15,452.87	117.55	2,023,840.48	4,887.51	-	2,178,983.50
Excess (Deficiency) of Revenues Over Expenditures	64,269.96	-	(45,597.49)	23,188.45	14,755.02	(117.55)	1,671,557.94	(4,887.51)	-	1,723,168.82
OTHER FINANCING SOURCES (USES):										
Transfers In			45,597.49	(23,188.45)		117.55		4,887.51	-	
Transfers Out	(27,414.10)									
Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures	36,855.86	-	-	-	14,755.02	-	1,671,557.94	-	-	1,723,168.82
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
Fund Balance January 31, 2023	736,102.17	(2,899.36)	-	-	1,840,668.04	29,504.64	3,290,610.81	(14,123.24)	1,280,707.84	7,160,570.90

**COMBINED SUMMARY OF REVENUES & EXPENDITURES
FISCAL YEAR TO DATE (July 1, 2022 through January 31, 2023)**

		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	942,479.76									942,479.76
460000	Intergovernmental			51,064.46	-	-		20,563,905.36			20,614,969.82
470000	Sales & Charges			3,900.00	158,941.73	120,396.53	35,723.30		-		318,961.56
480000	Miscellaneous	77,644.44				242,300.18			44,531.18		364,475.80
490000	Other					21,309.96					21,309.96
TOTAL REVENUES		1,020,124.20	-	54,964.46	158,941.73	384,006.67	35,723.30	20,563,905.36	44,531.18	-	22,262,196.90
EXPENDITURES:											
510000	Personal Services	282,740.72		268,137.59	122,013.77	66,181.20	-		-		739,073.28
520000	Operating Expenses	120,192.07		396,913.66	40,075.49	106,943.61	5,658.99		104,102.79	674.65	774,561.26
570000	Travel Expenses	12,505.52		6,865.04	11,529.40	445.85	1,524.95		2,473.51		35,344.27
580000	Capital Outlay				3,079.00	-					3,079.00
590000	Government Aid	-						20,481,121.00			20,481,121.00
TOTAL EXPENDITURES		415,438.31	-	671,916.29	176,697.66	173,570.66	7,183.94	20,481,121.00	106,576.30	674.65	22,033,178.81
Excess (Deficiency) of Revenues Over Expenditures		604,685.89	-	(616,951.83)	(17,755.93)	210,436.01	28,539.36	82,784.36	(62,045.12)	(674.65)	229,018.09
OTHER FINANCING SOURCES (USES):											
	Transfers In			616,951.83	17,755.93		(28,539.36)		62,045.12	-	
	Transfers Out	(668,213.52)									
	Grant \$ transfer	(145,000.00)						145,000.00			
Excess (Deficiency) of Revenues Over Expenditures		(208,527.63)	-	-	-	210,436.01	-	227,784.36	-	(674.65)	229,018.09
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 January 31, 2023		551,546.12	(2,899.36)	-	-	1,895,605.49	-	3,435,610.81	-	1,280,707.84	7,160,570.90

FUND BALANCES - MONTHLY LOW POINT
Aeronautics Division
January 2023
(IN MILLIONS)

Total funds available as of January 31st is \$3.3 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 \$7.0 million on the 4th to a low of \$3.3 million on the 30th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
AERONAUTICS CASH FUND												
2023	3.3											
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

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RECEIPTS

Motor Fuel Tax Rates

Effective Date	7/18	1/19	7/19	1/20	7/20	1/21	7/21	1/22	7/22	1/23	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	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	0.0
Variable Tax ¢	3.5	2.6	3.7	2.8	7.4	3.9	3.9	0.0	-1.0	2.2	3.2
Wholesale Tax ¢	9.7	10.7	9.7	10.2	9.5	8.5	7.5	8.5	9.5	10.5	1.0
Total Tax ¢	28.0¢	29.6¢	29.7¢	29.3¢	33.2¢	28.7¢	27.7¢	24.8¢	24.8¢	29.0¢	4.2¢

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 .6% January through June.

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

MOTOR VEHICLE REGISTRATION AND OTHER REGISTRATION FEES: Fees collected from the registration of all non-exempt vehicles that are required to be licensed for operation on public roads within the State of Nebraska of which the NDOT receives 53 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 JANUARY 31, 2023
Roads Division
(\$ THOUSANDS)**

Highway Cash Fund:	TOTAL PROJECTED December 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	\$104,454	\$ 8,581	\$ 8,144	\$ (437)	(5.1%)	\$ 63,034	\$ 62,900	\$ (134)	(0.2%)
Incremental Fixed	27,897	2,288	2,180	(108)	(4.7%)	16,852	16,833	(19)	(0.1%)
Variable	4,978	(1,144)	(1,090)	54	(4.7%)	(7,172)	(7,162)	9	(0.1%)
Wholesale	<u>90,275</u>	<u>7,174</u>	<u>6,835</u>	<u>(339)</u>	<u>(4.7%)</u>	<u>52,003</u>	<u>51,944</u>	<u>(59)</u>	<u>(0.1%)</u>
Subtotal	227,604	16,899	16,070	(830)	(4.9%)	124,717	124,515	(202)	(0.2%)
Motor Vehicle Registrations	35,036	2,422	2,641	219	9.0%	15,326	15,542	216	1.4%
Prorate Registrations	<u>14,338</u>	<u>2,681</u>	<u>2,306</u>	<u>(375)</u>	<u>(14.0%)</u>	<u>7,596</u>	<u>7,189</u>	<u>(407)</u>	<u>(5.4%)</u>
Subtotal	49,374	5,103	4,947	(156)	(3.1%)	22,922	22,730	(192)	(0.8%)
Sales Tax on Motor Vehicles	167,083	12,385	12,598	213	1.7%	99,293	99,681	388	0.4%
Interest	3,983	379	377	(2)	(0.5%)	2,244	2,285	41	1.8%
Sale of Supplies and Materials	1,682	72	(276)	(348)	(483.8%)	938	835	(103)	(11.0%)
Sale of Fixed Assets	1,178	82	32	(50)	(60.4%)	492	396	(96)	(19.4%)
Excess Limit	2,961	211	222	11	5.0%	1,729	1,704	(25)	(1.4%)
Overload Fines	625	50	70	20	39.2%	327	322	(5)	(1.5%)
Other Fees	<u>1,928</u>	<u>164</u>	<u>131</u>	<u>(33)</u>	<u>(19.9%)</u>	<u>1,098</u>	<u>898</u>	<u>(200)</u>	<u>(18.2%)</u>
SUBTOTAL HIGHWAY CASH FUND	\$ 456,418 (A)	\$ 35,345	\$ 34,171	\$ (1,175)	(3.3%)	\$ 253,761	\$ 253,367	\$ (394) (B)	(0.2%)
Incremental Tax Transfer to TIB Fund	(27,895)	(2,257)	(2,346)	(89)	4.0%	(\$16,896)	(16,985)	(89)	0.5%
SUBTOTAL ROADS OPERATIONS CASH FUND	\$ 428,523	\$ 33,088	\$ 31,825	\$ (1,264)	(3.8%)	\$ 236,866	\$ 236,382	\$ (483)	(0.2%)
State Hwy Capital Impr Fund	90,658	6,923	8,482	1,559	22.5%	54,473	56,951	2,478	4.5%
Transportation Infrastructure Bank Fund (TIB)	28,606	2,304	2,435	131	5.7%	17,380	17,561	181	1.0%
Grade Crossing Protection Fund	2,358	40	52	12	31.1%	1,058	719	(339)	(32.0%)
Recreation Road Fund	4,020	313	304	(9)	(2.8%)	2,241	2,232	(9)	(0.4%)
State Aid Bridge Fund	<u>768</u>	<u>64</u>	<u>64</u>	<u>0</u>	<u>0.2%</u>	<u>448</u>	<u>448</u>	<u>0</u>	<u>0.1%</u>
TOTAL STATE RECEIPTS	\$ 554,933	\$ 42,732	\$ 43,163	\$ 430	1.0%	\$ 312,465	\$ 314,293	\$ 1,828	0.6%
Federal Receipts									
FHWA	473,527	12,646	6,656	(5,990)	(47.4%)	336,065	323,048	(13,017)	(3.9%)
Transit	29,780	1,585	1,094	(491)	(31.0%)	10,048	9,726	(322)	(3.2%)
Highway Safety	<u>7,544</u>	<u>477</u>	<u>437</u>	<u>(40)</u>	<u>(8.4%)</u>	<u>4,465</u>	<u>3,930</u>	<u>(535)</u>	<u>(12.0%)</u>
Subtotal-Federal Receipts	510,851	14,708	8,187	(6,521)	(44.3%)	350,578	336,704	(13,874)	(4.0%)
Local Receipts	22,548	1,191	447	(744)	(62.4%)	18,507	13,265	(5,242)	(28.3%)
Other Entities	<u>4,823</u>	<u>474</u>	<u>110</u>	<u>(364)</u>	<u>(76.8%)</u>	<u>2,221</u>	<u>2,050</u>	<u>(171)</u>	<u>(7.7%)</u>
TOTAL DEPARTMENT RECEIPTS	\$ 1,093,155	\$ 59,105	\$ 51,907	\$ (7,199)	(12.2%)	\$ 683,771	\$ 666,312	\$ (17,460)	(2.6%)

HIGHWAY CASH FUND APPROPRIATION ANALYSIS	
(A) Total Projected Receipts as of December 2022	\$ 456,418
(B) Receipts Over/(Under) Projection To Date	(394)
Previous year's receipts over appropriation	20,584
Total Modified Projected Receipts	\$ 476,608
Highway Cash Fund Appropriation	\$ 480,000
Projected Receipts Over / (Under) Appropriation	(3,392)
% Variance From Appropriation	(0.7%)

** 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
 January 2023

FISCAL YEAR 2023
 Period Expired 58.33%
 Pay Period Ending 1/15/2023

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	8,323,004.21	59,521,202.29	57,229,825.06	50.98%	0.00
Temporary Salaries	2,089,071.00	105,441.22	1,266,121.05	822,949.95	60.61%	0.00
Overtime	6,800,944.00	719,061.51	4,140,590.33	2,660,353.67	60.88%	0.00
Employee Benefits	38,714,595.17	3,027,906.42	21,545,335.04	17,169,260.13	55.65%	0.00
SUBTOTAL: Personal Services	\$164,355,637.52	\$12,175,413.36	\$86,473,248.71	\$77,882,388.81	52.61%	\$0.00
Operating Expenses						
Utilities	3,670,630.00	559,471.92	2,196,386.34	1,474,243.66	59.84%	0.00
Rentals	940,488.84	64,057.97	704,075.52	236,413.32	74.86%	2,200.00
Repairs & Maintenance	11,795,850.00	1,212,879.01	6,223,188.25	5,572,661.75	52.76%	990,930.84
Maintenance Contracts	16,400,325.65	474,542.93	7,636,809.53	8,763,516.12	46.56%	17,783,575.23
Engineering Contracts	38,597,091.63	3,100,622.17	17,466,525.81	21,130,565.82	45.25%	44,747,742.62
Contractual Services	41,642,199.00	946,811.96	7,650,071.43	33,992,127.57	18.37%	11,725,377.33
Technology Expenses	27,022,379.05	2,795,409.43	13,593,218.56	13,429,160.49	50.30%	12,608,566.86
Other Operating Expenses	5,698,677.50	198,575.36	3,696,330.41	2,002,347.09	64.86%	141,446.81
SUBTOTAL: Operating Expenses	\$145,767,641.67	\$9,352,370.75	\$59,166,605.85	\$86,601,035.82	40.59%	\$87,999,839.69
Supplies and Materials						
General Supplies & Materials	1,647,330.53	71,157.64	687,328.88	960,001.65	41.72%	778,391.79
Maint & Const Materials	62,201,833.42	1,922,534.84	34,752,002.26	27,449,831.16	55.87%	0.00
Automotive Supplies & Materials	16,305,600.00	2,448,011.55	12,542,335.69	3,763,264.31	76.92%	0.00
SUBTOTAL: Supplies and Materials	\$80,154,763.95	\$4,441,704.03	\$47,981,666.83	\$32,173,097.12	59.86%	\$778,391.79
Travel						
In State Travel	975,745.00	65,298.65	443,232.49	532,512.51	45.43%	0.00
Out of State Travel	320,611.00	11,374.93	116,060.70	204,550.30	36.20%	0.00
SUBTOTAL: Travel	\$1,296,356.00	\$76,673.58	\$559,293.19	\$737,062.81	43.14%	\$0.00
Capital Outlay						
Land	16,500,000.00	711,002.50	5,723,335.07	10,776,664.93	34.69%	0.00
Hwy. Constr. - Contract Pymt.	558,702,420.47	18,726,305.63	484,940,794.42	73,761,626.05	86.80%	968,393,532.17
Buildings	31,950,360.20	339,512.40	2,098,904.97	29,851,455.23	6.57%	21,075,104.38
Heavy Equipment and Vehicles	59,079,661.06	1,168,857.68	6,048,560.90	53,031,100.16	10.24%	32,584,143.15
IT Hardware / Software	100,000.00	0.00	11,495.00	88,505.00	11.50%	0.00
Specialty Equipment	1,077,225.00	80,100.00	386,894.06	690,330.94	35.92%	2,164,540.00
SUBTOTAL: Capital Outlay	\$667,409,666.73	\$21,025,778.21	\$499,209,984.42	\$168,199,682.31	74.80%	\$1,024,217,319.70
Government Aid & Distr						
Public Transit Aid	29,189,619.49	1,563,882.89	14,102,405.66	15,087,213.83	48.31%	26,972,054.02
Highway Safety Office	5,200,000.00	491,694.35	4,208,214.31	991,785.69	80.93%	11,004,090.30
Other Government Aid	90,000,000.00	3,657,748.91	45,354,445.88	44,645,554.12	50.39%	116,832,827.96
SUBTOTAL: Government Aid & Distr	\$124,389,619.49	\$5,713,326.15	\$63,665,065.85	\$60,724,553.64	51.18%	\$154,808,972.28
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	\$52,785,266.08	\$757,055,864.85	\$426,317,820.51	63.97%	\$1,267,804,523.46

BUDGET STATUS REPORT
AGENCY SUMMARY BY PROGRAM/FUNCTION
 January 2023

FISCAL YEAR 2023
 Period Expired 58.33%
 Pay Period Ending 1/15/2023

COST BY PROGRAM	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
Administration						
Administration	21,144,343.36	1,592,744.69	12,196,432.98	8,947,910.38	57.68%	130,047.84
Boards & Commissions	50,000.00	972.46	25,874.79	24,125.21	51.75%	0.00
SUBTOTAL: Administration	\$21,194,343.36	\$1,593,717.15	\$12,222,307.77	\$8,972,035.59	57.67%	\$130,047.84
Service and Support						
Charges to Others	1,100,000.00	86,335.89	1,297,639.04	(197,639.04)	117.97%	91,056.58
Deficiency Claims	25,000.00	0.00	21,686.00	3,314.00	86.74%	0.00
Supply Base/Inventories	1,000,000.00	840,113.39	2,257,637.93	(1,257,637.93)	225.76%	271,482.25
Building Operations	6,500,000.00	1,849,279.81	8,166,012.48	(1,666,012.48)	125.63%	3,748,515.53
Business Technology Services	18,063,023.32	1,443,990.09	10,110,387.59	7,952,635.73	55.97%	5,818,933.40
Support Centers	8,952,393.20	40,604.87	316,182.52	8,636,210.68	3.53%	0.00
Payroll Clearing	626,525.00	691,950.96	(874,478.84)	1,501,003.84	(139.58)%	2,050.00
SUBTOTAL: Service and Support	\$36,266,941.52	\$4,952,275.01	\$21,295,066.72	\$14,971,874.80	58.72%	\$9,932,037.76
Capital Facilities						
Capital Facilities	29,957,360.20	301,492.68	2,670,330.67	27,287,029.53	8.91%	19,830,302.16
SUBTOTAL: Capital Facilities	\$29,957,360.20	\$301,492.68	\$2,670,330.67	\$27,287,029.53	8.91%	\$19,830,302.16
Highway Maintenance						
System Preservation	55,789,176.96	893,224.80	33,918,992.36	21,870,184.60	60.80%	1,993,484.29
Operations	42,000,000.00	1,311,852.66	25,788,330.51	16,211,669.49	61.40%	14,036,592.40
Snow and Ice Control	43,000,000.00	7,290,400.69	18,571,466.86	24,428,533.14	43.19%	1,119,741.10
Unusual & Disaster Oper	2,000,000.00	414,410.28	1,792,389.82	207,610.18	89.62%	2,122,168.03
Equipment Operations	48,000,000.00	307,300.23	9,229,651.37	38,770,348.63	19.23%	32,701,014.90
Indirect Charges	33,841,735.85	1,505,848.04	11,076,158.92	22,765,576.93	32.73%	511,265.00
SUBTOTAL: Highway Maintenance	\$224,630,912.81	\$11,723,036.70	\$100,376,989.84	\$124,253,922.97	44.69%	\$52,484,265.72
Highway Construction						
Preliminary Engineering	53,250,000.00	3,945,255.99	26,197,086.37	27,052,913.63	49.20%	36,067,557.22
Right-Of-Way	15,000,000.00	844,941.50	6,857,584.42	8,142,415.58	45.72%	147,557.25
Construction	543,757,021.65	19,669,048.67	487,223,316.03	56,533,705.62	89.60%	975,918,356.40
Construction Engineering	25,500,000.00	1,375,507.29	17,024,619.23	8,475,380.77	66.76%	1,904,998.61
SUBTOTAL: Highway Construction	\$637,507,021.65	\$25,834,753.45	\$537,302,606.05	\$100,204,415.60	84.28%	\$1,014,038,469.48
Construction Related Expense						
Overhead	42,799,403.33	1,978,848.93	12,161,584.70	30,637,818.63	28.42%	5,289,038.54
Planning & Research	12,056,000.00	1,179,639.72	7,085,456.32	4,970,543.68	58.77%	13,402,641.41
Local Systems	144,548,833.00	3,095,056.11	45,036,123.58	99,512,709.42	31.16%	114,721,576.23
Highway Safety Office	5,216,300.00	527,049.82	4,492,113.98	724,186.02	86.12%	11,004,090.30
Public Transportation Asst	29,196,569.49	1,599,396.51	14,413,285.22	14,783,284.27	49.37%	26,972,054.02
SUBTOTAL: Construction Related Expense	\$233,817,105.82	\$8,379,991.09	\$83,188,563.80	\$150,628,542.02	35.58%	\$171,389,400.50
AGENCY TOTAL	\$1,183,373,685.36	\$52,785,266.08	\$757,055,864.85	\$426,317,820.51	63.97%	\$1,267,804,523.46

PROGRAM STATUS REPORT
BUSINESS MONTH - JANUARY 2023

<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	832,100.98	2,656,543.36	0.00	2,724,347.77	1,528,640.15	581,371.95	8,323,004.21
Temporary Salaries	5,506.09	7,293.09	0.00	68,933.94	11,198.75	12,509.35	105,441.22
Overtime	5,930.41	(121,766.85)	0.00	794,777.50	33,140.78	6,979.67	719,061.51
Employee Benefits	0.00	3,027,906.42	0.00	0.00	0.00	0.00	3,027,906.42
SUBTOTAL: Personal Services	\$843,537.48	\$5,569,976.02	\$0.00	\$3,588,059.21	\$1,572,979.68	\$600,860.97	\$12,175,413.36
Operating Expenses							
Utilities	0.00	431,111.82	0.00	126,982.00	1,328.01	50.09	559,471.92
Rentals	621.40	6,316.18	0.00	57,120.39	0.00	0.00	64,057.97
Repairs & Maintenance	225.00	782,018.25	0.00	423,026.70	5,104.00	2,505.06	1,212,879.01
Maintenance Contracts	0.00	11.63	0.00	474,531.30	0.00	0.00	474,542.93
Engineering Contracts	0.00	31,465.00	34,520.28	19,498.65	2,593,794.10	421,344.14	3,100,622.17
Contractual Services	132,791.58	201,242.50	0.00	116,545.38	103,546.48	392,686.02	946,811.96
Technology Expenses	0.00	1,247,354.01	0.00	90,686.00	762,944.70	694,424.72	2,795,409.43
Other Operating Expenses	87,629.30	48,770.59	0.00	(9,220.41)	3,872.35	67,523.53	198,575.36
SUBTOTAL: Operating Expenses	\$221,267.28	\$2,748,289.98	\$34,520.28	\$1,299,170.01	\$3,470,589.64	\$1,578,533.56	\$9,352,370.75
Supplies and Materials							
General Supplies & Materials	26,102.19	8,375.38	0.00	32,079.09	26.96	4,574.02	71,157.64
Maint & Const Materials	501.76	6,154.52	0.00	1,842,237.00	42,270.96	31,370.60	1,922,534.84
Automotive Supplies & Materials	0.00	901,966.92	0.00	1,546,044.63	0.00	0.00	2,448,011.55
SUBTOTAL: Supplies and Materials	\$26,603.95	\$916,496.82	\$0.00	\$3,420,360.72	\$42,297.92	\$35,944.62	\$4,441,704.03
Travel							
In State Travel	4,657.52	17,819.56	0.00	33,215.88	6,545.67	3,060.02	65,298.65
Out of State Travel	0.00	11,201.72	0.00	0.00	0.00	173.21	11,374.93
SUBTOTAL: Travel	\$4,657.52	\$29,021.28	\$0.00	\$33,215.88	\$6,545.67	\$3,233.23	\$76,673.58
Capital Outlay							
Land	0.00	0.00	0.00	0.00	711,002.50	0.00	711,002.50
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	18,726,305.63	0.00	18,726,305.63
Buildings	0.00	72,540.00	266,972.40	0.00	0.00	0.00	339,512.40
Heavy Equipment and Vehicles	0.00	0.00	0.00	1,168,857.68	0.00	0.00	1,168,857.68
Specialty Equipment	0.00	7,200.00	0.00	0.00	72,900.00	0.00	80,100.00
SUBTOTAL: Capital Outlay	\$0.00	\$79,740.00	\$266,972.40	\$1,168,857.68	\$19,510,208.13	\$0.00	\$21,025,778.21
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	1,563,882.89	1,563,882.89
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	491,694.35	491,694.35
Other Government Aid	0.00	0.00	0.00	0.00	5,992.84	3,651,756.07	3,657,748.91
SUBTOTAL: Government Aid & Distr	\$0.00	\$0.00	\$0.00	\$0.00	\$5,992.84	\$5,707,333.31	\$5,713,326.15
Internal Redistributions							
Redistribution	497,650.92	(4,391,249.09)	0.00	2,213,373.20	1,226,139.57	454,085.40	0.00
SUBTOTAL: Internal Redistributions	\$497,650.92	(\$4,391,249.09)	\$0.00	\$2,213,373.20	\$1,226,139.57	\$454,085.40	\$0.00
GRAND TOTAL:	\$1,593,717.15	\$4,952,275.01	\$301,492.68	\$11,723,036.70	\$25,834,753.45	\$8,379,991.09	\$52,785,266.08

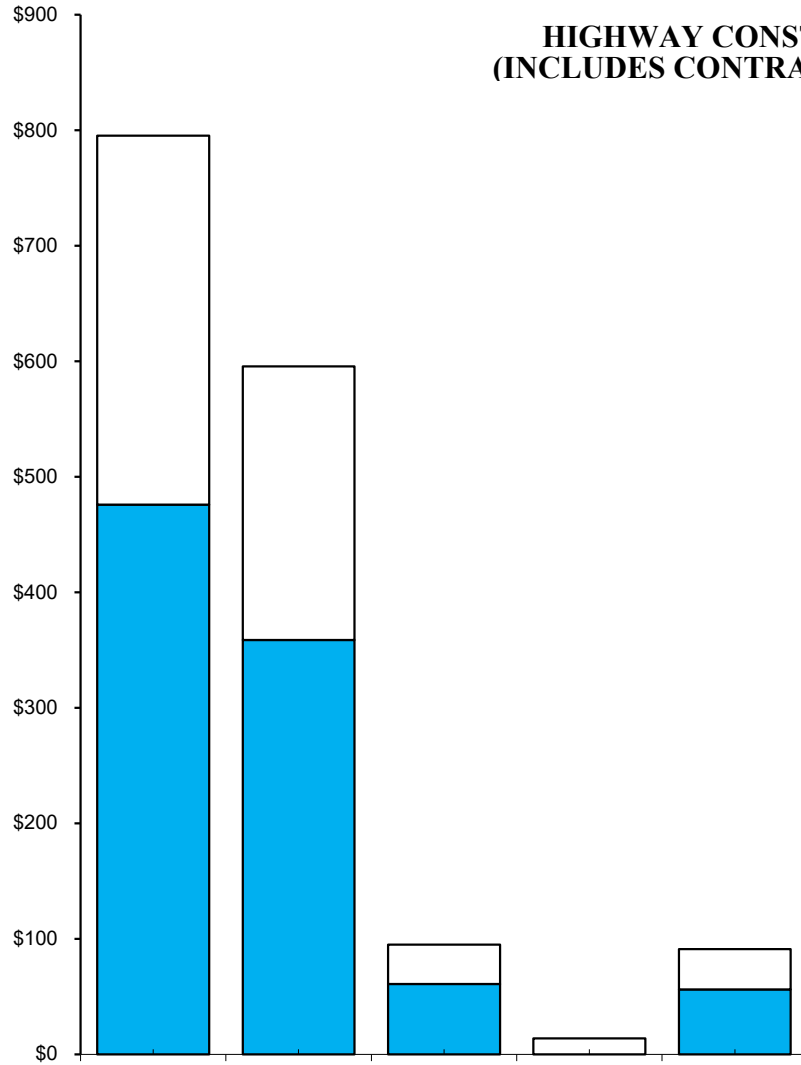
**PROGRAM STATUS REPORT
FISCAL YEAR TO DATE - JANUARY 2023**

<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	6,245,040.11	15,101,478.17	0.00	18,179,557.99	14,929,659.10	5,065,466.92	59,521,202.29
Temporary Salaries	47,329.05	104,999.45	0.00	781,853.57	222,480.29	109,458.69	1,266,121.05
Overtime	52,619.61	(59,494.74)	0.00	2,165,335.91	1,905,324.72	76,804.83	4,140,590.33
Employee Benefits	0.00	21,545,335.04	0.00	0.00	0.00	0.00	21,545,335.04
SUBTOTAL: Personal Services	\$6,344,988.77	\$36,692,317.92	\$0.00	\$21,126,747.47	\$17,057,464.11	\$5,251,730.44	\$86,473,248.71
Operating Expenses							
Utilities	0.00	1,482,101.18	0.00	706,328.11	7,606.42	350.63	2,196,386.34
Rentals	12,358.16	38,768.86	0.00	649,296.08	2,557.75	1,094.67	704,075.52
Repairs & Maintenance	8,187.00	1,959,561.15	0.00	4,222,734.72	11,349.73	21,355.65	6,223,188.25
Maintenance Contracts	0.00	3,349.78	0.00	7,633,459.75	0.00	0.00	7,636,809.53
Engineering Contracts	0.00	74,080.00	463,336.44	58,112.32	13,580,356.55	3,290,640.50	17,466,525.81
Contractual Services	657,621.41	1,303,834.79	0.00	2,194,155.34	480,989.01	3,013,470.88	7,650,071.43
Technology Expenses	49,903.73	8,518,831.75	0.00	1,129,082.81	820,860.88	3,074,539.39	13,593,218.56
Other Operating Expenses	425,910.55	1,526,000.89	1,875.10	1,349,389.04	11,191.69	381,963.14	3,696,330.41
SUBTOTAL: Operating Expenses	\$1,153,980.85	\$14,906,528.40	\$465,211.54	\$17,942,558.17	\$14,914,912.03	\$9,783,414.86	\$59,166,605.85
Supplies and Materials							
General Supplies & Materials	397,146.68	66,221.88	0.00	198,718.22	44.93	25,197.17	687,328.88
Maint & Const Materials	15,549.52	1,130,049.11	0.00	33,230,517.29	162,109.31	213,777.03	34,752,002.26
Automotive Supplies & Materials	0.00	2,779,793.98	0.00	9,762,456.74	0.00	84.97	12,542,335.69
SUBTOTAL: Supplies and Materials	\$412,696.20	\$3,976,064.97	\$0.00	\$43,191,692.25	\$162,154.24	\$239,059.17	\$47,981,666.83
Travel							
In State Travel	81,840.38	113,548.16	0.00	53,731.18	104,467.56	89,645.21	443,232.49
Out of State Travel	2,407.48	109,328.33	0.00	0.00	1,684.51	2,640.38	116,060.70
SUBTOTAL: Travel	\$84,247.86	\$222,876.49	\$0.00	\$53,731.18	\$106,152.07	\$92,285.59	\$559,293.19
Capital Outlay							
Land	0.00	(312,004.68)	311,714.16	0.00	5,723,625.59	0.00	5,723,335.07
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	484,940,794.42	0.00	484,940,794.42
Buildings	0.00	205,500.00	1,893,404.97	0.00	0.00	0.00	2,098,904.97
Heavy Equipment and Vehicles	0.00	0.00	0.00	6,048,560.90	0.00	0.00	6,048,560.90
IT Hardware / Software	0.00	0.00	0.00	11,495.00	0.00	0.00	11,495.00
Specialty Equipment	5,496.86	7,200.00	0.00	13,960.00	289,962.00	70,275.20	386,894.06
SUBTOTAL: Capital Outlay	\$5,496.86	(\$99,304.68)	\$2,205,119.13	\$6,074,015.90	\$490,954,382.01	\$70,275.20	\$499,209,984.42
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	14,102,405.66	14,102,405.66
Highway Safety Office	0.00	(1,532.92)	0.00	0.00	0.00	4,209,747.23	4,208,214.31
Other Government Aid	0.00	0.00	0.00	0.00	(2,617.78)	45,357,063.66	45,354,445.88
SUBTOTAL: Government Aid & Distr	\$0.00	(\$1,532.92)	\$0.00	\$0.00	(\$2,617.78)	\$63,669,216.55	\$63,665,065.85
Internal Redistributions							
Redistribution	4,220,897.23	(34,401,883.46)	0.00	11,988,244.87	14,110,159.37	4,082,581.99	0.00
SUBTOTAL: Internal Redistributions	\$4,220,897.23	(\$34,401,883.46)	\$0.00	\$11,988,244.87	\$14,110,159.37	\$4,082,581.99	\$0.00
GRAND TOTAL:	\$12,222,307.77	\$21,295,066.72	\$2,670,330.67	\$100,376,989.84	\$537,302,606.05	\$83,188,563.80	\$757,055,864.85

BUDGET STATUS REPORT
AGENCY SUMMARY BY ORGANIZATIONAL ELEMENT
January 2023

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	65,983.40	451,997.31	394,457.84	53.40%	0.00
140 - LEGAL	959,185.20	67,412.30	662,518.89	296,666.31	69.07%	171,636.73
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,708,886.76	194,499.52	1,391,809.93	1,317,076.83	51.38%	187,988.57
SUBTOTAL: OFFICE OF THE DIRECTOR	\$4,514,527.11	\$327,895.22	\$2,506,326.13	\$2,008,200.98	55.52%	\$359,625.30
OFFICE OF ENGINEERING						
130 - CONTROLLER DIVISION	2,278,319.33	179,050.57	1,345,707.09	932,612.24	59.07%	0.00
250 - STRATEGIC PLANNING DIVISION	3,552,814.61	(109,120.73)	1,711,809.17	1,841,005.44	48.18%	3,120,019.96
320 - BRIDGE DIVISION	8,229,416.44	886,036.94	4,512,986.99	3,716,429.45	54.84%	2,295,514.71
340 - TRAFFIC ENGINEERING DIVISION	4,966,090.47	400,921.16	2,438,439.82	2,527,650.65	49.10%	262,406.74
350 - RIGHT OF WAY DIVISION	5,187,568.83	365,452.63	2,605,600.23	2,581,968.60	50.23%	12,598.05
360 - PROJECT DEVELOPMENT DIVISION	16,298,477.28	1,218,048.59	8,049,460.25	8,249,017.03	49.39%	13,305,049.16
370 - ROADWAY DESIGN DIVISION	28,051,723.96	2,162,673.59	11,915,996.70	16,135,727.26	42.48%	22,348,847.23
420 - PROGRAM MANAGEMENT DIVISION	1,866,993.03	104,779.38	843,848.08	1,023,144.95	45.20%	96,265.01
580 - LOCAL ASSISTANCE DIVISION	2,949,496.32	294,661.78	1,512,517.39	1,436,978.93	51.28%	1,574,034.44
SUBTOTAL: OFFICE OF ENGINEERING	\$73,380,900.27	\$5,502,503.91	\$34,936,365.72	\$38,444,534.55	47.61%	\$43,014,735.30
OFFICE OF OPERATIONS						
170 - HUMAN RESOURCES DIVISION	3,567,884.49	197,932.51	1,383,049.86	2,184,834.63	38.76%	2,050.00
260 - OPERATIONS DIVISION	24,123,422.68	1,708,333.54	9,931,615.53	14,191,807.15	41.17%	6,961,635.51
280 - BUSINESS TECH SUPPORT DIVISION	23,753,593.80	3,186,465.39	15,981,769.30	7,771,824.50	67.28%	13,386,958.65
380 - CONSTRUCTION DIVISION	3,145,269.21	214,472.84	1,782,202.91	1,363,066.30	56.66%	63,467.12
390 - MATERIALS & RESEARCH DIVISION	13,625,804.16	639,366.84	6,714,787.88	6,911,016.28	49.28%	7,568,533.99
610 - DISTRICT 1	35,639,014.89	2,437,559.44	22,159,310.99	13,479,703.90	62.18%	6,681,130.95
620 - DISTRICT 2	23,626,361.18	1,891,355.53	13,393,139.41	10,233,221.77	56.69%	10,203,782.22
630 - DISTRICT 3	33,140,815.51	2,264,018.64	17,432,242.08	15,708,573.43	52.60%	5,292,370.89
640 - DISTRICT 4	35,368,481.02	2,317,554.43	19,233,399.38	16,135,081.64	54.38%	6,812,112.03
650 - DISTRICT 5	23,272,237.23	2,190,665.93	12,683,756.41	10,588,480.82	54.50%	5,723,415.47
660 - DISTRICT 6	26,908,828.90	1,989,398.28	16,036,084.71	10,872,744.19	59.59%	5,372,793.25
670 - DISTRICT 7	19,493,678.30	1,132,201.34	10,443,252.43	9,050,425.87	53.57%	4,225,501.13
680 - DISTRICT 8	17,575,744.11	1,369,728.75	10,599,952.87	6,975,791.24	60.31%	3,573,379.27
SUBTOTAL: OFFICE OF OPERATIONS	\$283,241,135.48	\$21,539,053.46	\$157,774,563.76	\$125,466,571.72	55.70%	\$75,867,130.48
BUDGETARY CONTROL						
902 - SUPPLY BASE	0.00	784,194.23	1,719,344.37	(1,719,344.37)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	41,659,491.06	(1,311,180.48)	(263,790.01)	41,923,281.07	(0.63)%	46,715.73
904 - TRANSPORTATION CAPITAL	780,577,631.44	25,942,799.74	560,383,054.88	220,194,576.56	71.79%	1,148,516,316.65
SUBTOTAL: BUDGETARY CONTROL	\$822,237,122.50	\$25,415,813.49	\$561,838,609.24	\$260,398,513.26	68.33%	\$1,148,563,032.38
AGENCY TOTAL	\$1,183,373,685.36	\$52,785,266.08	\$757,055,864.85	\$426,317,820.51	63.97%	\$1,267,804,523.46

**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	61.94	5.87			67.81
2/2/2023					
3/2/2023					
4/6/2023					
5/11/2023					
6/15/2023					
	358.83	61.01	0.00	56.08	475.92

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	2.96	2.11	5.05	40.43		11.39		5.87	67.81
2/2/2023									
3/2/2023									
4/6/2023									
5/11/2023									
6/15/2023									
	106.67	61.36	42.28	76.35	51.64	71.11	43.56	22.95	475.92

	State System			Local System
	Total FY-2023 Letting(1)	Prior Year Program (2)	Advanced Projects (3)	FY-2023 Program (4)
% Let to Date	59.8%	60.3%	64.2%	61.6%
Actual \$ Let	475.92	358.83	61.01	56.08
Projected \$ Remaining	319.45	236.61	33.99	35.01
Total	\$795.37	\$595.44	\$95.00	\$91.09

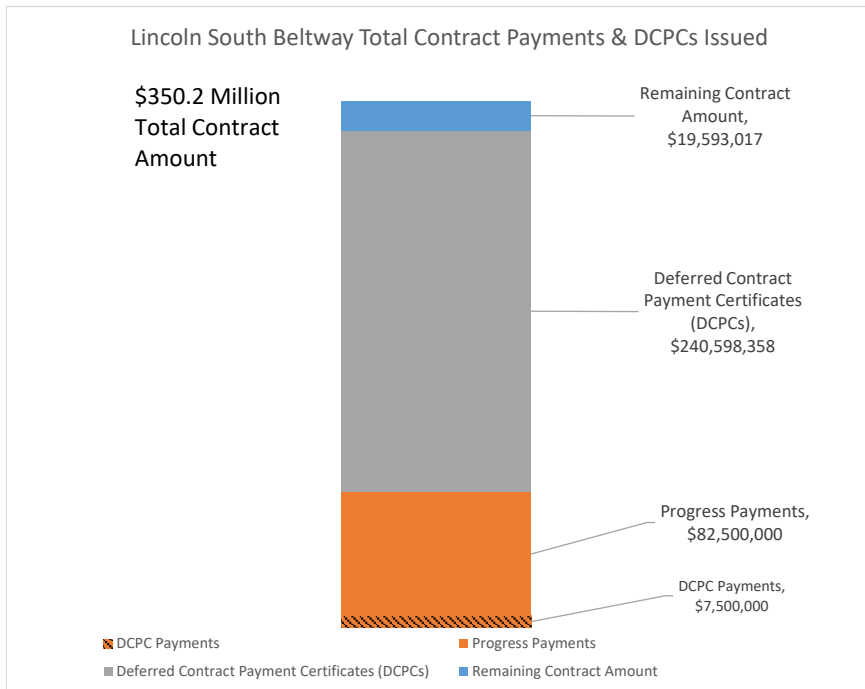
- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
 - (2) FY-2023 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
 - (3) Prior Year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

Lincoln South Beltway Construction Contract Payments and Deferred Payment Certificates Issued

Through January 2023

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 January 2023)

Remaining Contract Amount	\$19,593,017
Progress Payments	\$82,500,000
Deferred Contract Payment Certificates (DCPCs)	\$240,598,358
DCPC Payments	\$7,500,000

DCPC Payments Due by State Fiscal Year (for DCPCs Issued Through January 2023)

FY 2023	\$7,500,000
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	\$23,877,983
Total DCPCs to date	\$240,598,358

Note: The contract also provides that certain types of change orders are not subject to the quarterly limit and will not be part of the DCPC calculation. The payments for these change orders are not included above. Total Progress Payments of \$82,500,000 were made and first quarterly DCPC payment was made in January 2023.

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FEDERAL APPORTIONMENT DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NATIONAL 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.

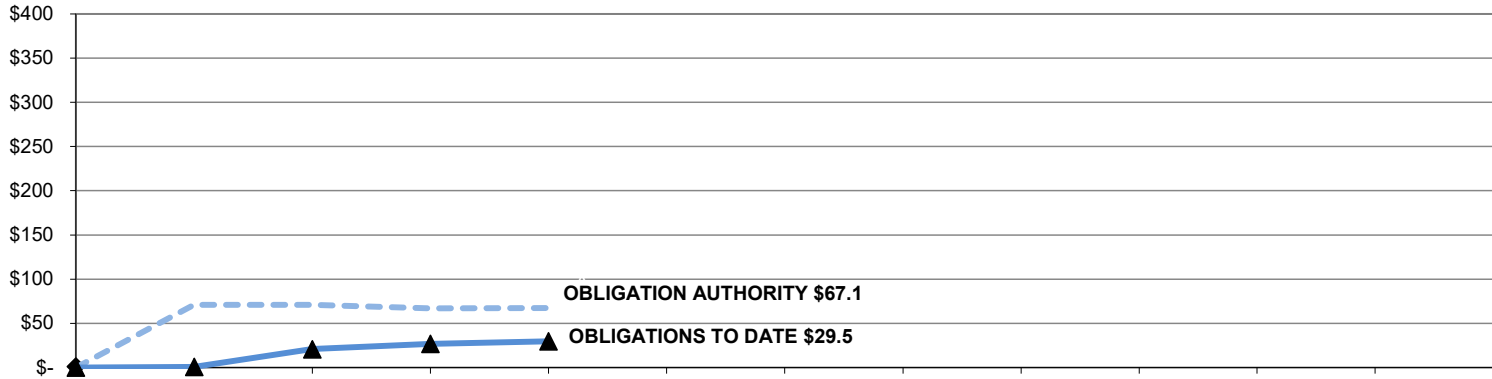
**STATUS OF FEDERAL HIGHWAY APPORTIONMENTS
FEDERAL FY-2023
JANUARY 31, 2023**

APPORTIONMENT TYPE	APPORT	FAST Act & IIJA	TRANSFERS	TOTAL	OBLIGATIONS ^(A)	CURRENT	ADVANCED	UNPAID
	BALANCE 9/30/2022	FY-2023 APPORT ^(B)	ADJ & SPECIAL APPORT			BALANCE	CONSTRUCTION COMMITTED	
National Hwy Perf Prog (NHPP)	2,919,312	207,541,470	-	210,460,782	16,249,693	194,211,090	275,810,249	71,387,454
Highway Bridge Program	-	-	-	-	-	-	-	24,397
STBG/STP - Bridge Off System	71,480	5,036,343	-	5,107,823	5,020,713	87,110	-	10,965,273
STBG/STP - Flexible - Any Area	4,224,231	36,199,995	-	40,424,226	5,379,534	35,044,692	113,692,081	53,338,441
STBG/STP - MAPA - Omaha	7,529,619	18,115,820	(3,000,000)	22,645,439	(958,501)	23,603,940	35,681,971	28,849,167
STBG/STP - LCLC - Lincoln	20,429,489	7,139,647	-	27,569,136	545,785	27,023,352	73,093	1,873,940
STBG/STP - 5,001 to 200,000 Pop	693,793	-	-	693,793	-	693,793	-	32,383,104
STBG/STP - 5,000 & Less Pop	183,876	15,187,786	-	15,371,662	-	15,371,662	-	10,272,549
STBG 5K-49,999 Population	617,854	8,107,333	-	8,725,187	-	8,725,187	-	6,466,816
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	218,352	15,982,444	-	7,552,558
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 IIJA	10,266,897	10,472,235	-	20,739,132	-	20,739,132	-	-
Protect Planning IIJA	209,529	213,719	-	423,248	-	423,248	-	-
Highway Safety Improvemt Prog	35,298,968	20,201,523	-	55,500,491	570,705	54,929,786	1,915,919	13,126,215
Rail-Hwy - Hazard Elimination	1,254,081	3,952,395	-	5,206,476	58,749	5,147,727	-	2,828,956
Rail-Hwy - Protection Devices	9,919,521	-	-	9,919,521	(150,735)	10,070,256	-	1,503,792
Highway Planning	3,280,051	5,464,719	-	8,744,770	(1,253,985)	9,998,755	-	6,843,875
Research	19,427	1,821,573	(153,643)	1,687,357	-	1,687,357	264,537	7,152,080
Metropolitan Planning	882,822	2,230,188	-	3,113,010	-	3,113,010	-	2,468,122
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	521,703	9,856,186	-	1,278,285
TAP - >200,000 Population	3,247,712	3,084,839	(500,000)	5,832,551	2,984,181	2,848,370	-	4,297,728
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	-	368,756
Recreational Trails	3,613,649	1,205,213	(2,569)	4,816,293	-	4,816,293	-	1,126,930
Enhancement	1,010	-	-	1,010	-	1,010	-	324,418
Safe Routes to School Prog	243,972	-	-	243,972	-	243,972	-	-
Redistribution - Certain Auth.	-	946,177	-	946,177	-	946,177	-	7,423,783
Redistribution - TIFIA	-	-	-	-	-	-	-	-
Repurposed/Special Earmark	-	-	355,888	355,888	355,888	-	-	1,080,789
Other	-	-	-	-	-	-	-	7
Total Formula Funds	\$ 133,113,140	\$ 386,742,636	\$ (3,576,564)	\$ 516,279,212	\$ 29,542,082	\$ 486,737,130	\$ 427,437,850	\$ 273,415,171
Allocated/Discretionary Funds	495,857	-	(99,782)	396,075	-	396,075	-	188,759
Total Subject to Annual Obligation Limits	\$ 133,608,997	\$ 386,742,636	\$ (3,676,346)	\$ 516,675,287	\$ 29,542,082	\$ 487,133,205	\$ 427,437,850	\$ 273,603,930
Special Limit/Allocated Exempt	103,006,753	55,935,929	(552,536)	158,390,146	17,184,920	141,205,226	278,470	69,504,267
Equity Bonus	-	-	-	-	-	-	-	-
GRAND TOTAL	\$ 236,615,750	\$ 442,678,565	\$ (4,228,882)	\$ 675,065,433	\$ 46,727,002	\$ 628,338,431	\$ 427,716,320	\$ 343,108,197

(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	67.1								
OA Used	0.0	0.7	20.8	26.8	29.5								

	<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 January 31, 2023		
Formula Obligation Limitation	\$	345.4	\$	71.0	
August Redistribution		26.0		-	
Redistribution - TIFIA		-		-	Period Expired
Transfers	\$	0.8	\$	(3.9)	33.3%
Subtotal	\$	372.2	\$	67.1	
Other Allocation Obligation Limitation		0.1		-	
Annual Obligation Limitation	\$	372.3	\$	67.1	
Formula Obligations to Date		(372.3)		(29.5)	Obligated
Allocated Obligations to Date		-		-	44.0%
Subtotal	\$	(372.3)	\$	(29.5)	
Obligation Authority Balance		0.0		\$ 37.6	
<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		102.5	
Total Special Obligation Limitation	\$	168.0	\$	158.4	
Obligations to Date		(64.7)		(17.1)	
Obligation Authority Balance	\$	103.3	\$	141.3	

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 - JANUARY 2023

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	2,760,839.44	0.00	552.25	9,659.00	20,964.71	2,792,015.40
	RIGHT OF WAY	753,371.71	0.00	0.00	29,037.39	0.00	782,409.10
	CONSTRUCTION	9,877,718.39	4,622,829.89	66,213.73	4,312,947.72	5,019.35	18,884,729.08
	CONSTRUCTION ENGINEERING	480,994.01	282,100.82	6,198.82	11,480.59	38,259.11	819,033.35
	PLANNING & RESEARCH	63,126.88	0.00	0.00	0.00	101,113.92	164,240.80
	TOTAL	\$ 13,936,050.43	\$ 4,904,930.71	\$ 72,964.80	\$ 4,363,124.70	\$ 165,357.09	\$ 23,442,427.73
LOCAL	PRELIMINARY ENGINEERING	49,591.64	265,284.28	32,338.50	31,670.14	307.27	379,191.83
	RIGHT OF WAY	394.54	193,421.30	25.22	46,965.65	445.01	241,251.72
	CONSTRUCTION	392,098.40	618,765.38	(25,613.56)	106,857.21	0.00	1,092,107.43
	CONSTRUCTION ENGINEERING	38,467.87	222,712.91	14,835.64	144,341.57	117.92	420,475.91
	TOTAL	\$ 480,552.45	\$ 1,300,183.87	\$ 21,585.80	\$ 329,834.57	\$ 870.20	\$ 2,133,026.89
NON-HWY	PRELIMINARY ENGINEERING	1,219,650.88	1,650.15	0.00	229.82	182.71	1,221,713.56
	RIGHT OF WAY	74,930.93	0.00	0.00	0.00	0.00	74,930.93
	CONSTRUCTION	500,000.00	244,061.84	0.00	26,194.14	0.00	770,255.98
	CONSTRUCTION ENGINEERING	537,221.43	141,719.72	0.00	35,429.90	0.00	714,371.05
	TRAFFIC SAFETY & TRANS	128,536.16	528,917.88	0.00	0.00	0.00	657,454.04
	PLANNING & RESEARCH	303,238.09	688,874.43	0.00	25,938.90	287,251.94	1,305,303.36
	PUBLIC TRANSPORTATION ASSIST	528,133.04	1,093,425.35	0.00	0.00	(17,777.26)	1,603,781.13
	INFORMATION TECHNOLOGY	104,559.67	679,767.08	0.00	0.00	0.00	784,326.75
	TOTAL	\$ 3,396,270.20	\$ 3,378,416.45	\$ 0.00	\$ 87,792.76	\$ 269,657.39	\$ 7,132,136.80
TOTAL - CURRENT MONTH		\$ 17,812,873.08	\$ 9,583,531.03	\$ 94,550.60	\$ 4,780,752.03	\$ 435,884.68	\$ 32,707,591.42

FISCAL YEAR TO DATE - JANUARY 2023

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	16,427,246.53	0.00	1,904.47	141,450.82	64,786.61	16,635,388.43
	RIGHT OF WAY	4,445,165.40	0.00	0.00	254,590.27	0.00	4,699,755.67
	CONSTRUCTION	185,207,026.34	279,253,501.78	1,073,777.54	19,740,333.90	796,544.44	486,071,184.00
	CONSTRUCTION ENGINEERING	5,411,029.27	7,142,067.95	85,004.97	174,056.51	92,089.47	12,904,248.17
	PLANNING & RESEARCH	352,961.84	80,577.56	0.00	0.00	225,130.36	658,669.76
	TOTAL	\$ 211,843,429.38	\$ 286,476,147.29	\$ 1,160,686.98	\$ 20,310,431.50	\$ 1,178,550.88	\$ 520,969,246.03
LOCAL	PRELIMINARY ENGINEERING	1,053,270.57	1,750,826.53	67,882.02	(754,494.51)	4,971.27	2,122,455.88
	RIGHT OF WAY	(952,915.87)	2,796,407.57	31,230.18	391,649.72	60,918.57	2,327,290.17
	CONSTRUCTION	4,493,975.65	23,761,325.21	1,905,788.14	3,102,693.49	429,515.44	33,693,297.93
	CONSTRUCTION ENGINEERING	92,289.45	2,356,026.41	160,818.20	501,199.90	10,618.90	3,120,952.86
	TOTAL	\$ 4,686,619.80	\$ 30,664,585.72	\$ 2,165,718.54	\$ 3,241,048.60	\$ 506,024.18	\$ 41,263,996.84
NON-HWY	PRELIMINARY ENGINEERING	9,951,392.97	88,909.29	0.00	8,577.14	11,960.36	10,060,839.76
	RIGHT OF WAY	694,213.44	0.00	0.00	0.00	0.00	694,213.44
	CONSTRUCTION	1,582,504.58	2,160,003.89	17,896.11	522,106.81	0.00	4,282,511.39
	CONSTRUCTION ENGINEERING	3,995,502.08	295,851.60	589.48	73,385.43	0.00	4,365,328.59
	TRAFFIC SAFETY & TRANS	1,350,368.12	5,146,936.47	0.00	0.00	0.00	6,497,304.59
	PLANNING & RESEARCH	1,914,450.33	3,654,984.29	0.00	47,790.04	1,676,660.75	7,293,885.41
	PUBLIC TRANSPORTATION ASSIST	4,664,241.57	9,577,905.55	23,406.00	17,080.44	271,883.97	14,554,517.53
	INFORMATION TECHNOLOGY	133,504.01	752,691.56	0.00	0.00	0.00	886,195.57
	TOTAL	\$ 24,286,177.10	\$ 21,677,282.65	\$ 41,891.59	\$ 668,939.86	\$ 1,960,505.08	\$ 48,634,796.28
TOTAL - FISCAL YEAR TO DATE		\$ 240,816,226.28	\$ 338,818,015.66	\$ 3,368,297.11	\$ 24,220,419.96	\$ 3,645,080.14	\$ 610,868,039.15

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT
JANUARY 2023**

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	2,180,264,540.57	1,153,112,328.47	1,027,152,212.10	13,936,050.43	211,843,429.38	13,936,050.43
	FEDERAL	1,550,066,556.24	1,320,388,678.32	229,677,877.92	4,904,930.71	286,476,147.29	4,904,930.71
	COUNTY	3,315,828.15	2,807,775.18	508,052.97	72,964.80	1,160,686.98	72,964.80
	CITY	101,854,195.51	77,509,089.24	24,345,106.27	4,363,124.70	20,310,431.50	4,363,124.70
	OTHER	17,214,123.95	14,786,897.89	2,427,226.06	165,357.09	1,178,550.88	165,357.09
STATE HIGHWAY SYSTEM TOTALS		\$ 3,852,715,244.42	\$ 2,568,604,769.10	\$ 1,284,110,475.32	\$ 23,442,427.73	\$ 520,969,246.03	\$ 23,442,427.73
LOCAL HIGHWAY SYSTEM							
	STATE	61,445,461.42	43,040,148.44	18,405,312.98	480,552.45	4,686,619.80	480,552.45
	FEDERAL	362,132,714.11	278,021,517.44	84,111,196.67	1,300,183.87	30,664,585.72	1,300,183.87
	COUNTY	20,835,207.31	17,099,263.30	3,735,944.01	21,585.80	2,165,718.54	21,585.80
	CITY	125,986,999.77	78,250,436.97	47,736,562.80	329,834.57	3,241,048.60	329,834.57
	OTHER	6,414,331.30	5,505,710.26	908,621.04	870.20	506,024.18	870.20
LOCAL HIGHWAY SYSTEM TOTALS		\$ 576,814,713.91	\$ 421,917,076.41	\$ 154,897,637.50	\$ 2,133,026.89	\$ 41,263,996.84	\$ 2,133,026.89
NON-HIGHWAY							
	STATE	467,887,629.59	389,155,886.55	78,731,743.04	3,396,270.20	24,286,177.10	3,396,270.20
	FEDERAL	261,194,393.00	136,684,325.53	124,510,067.47	3,378,416.45	21,677,282.65	3,378,416.45
	COUNTY	673,682.46	616,807.34	56,875.12	0.00	41,891.59	0.00
	CITY	10,164,513.77	5,502,715.25	4,661,798.52	87,792.76	668,939.86	87,792.76
	OTHER	15,988,678.84	13,255,286.79	2,733,392.05	269,657.39	1,960,505.08	269,657.39
NON-HIGHWAY TOTALS		\$ 755,908,897.66	\$ 545,215,021.46	\$ 210,693,876.20	\$ 7,132,136.80	\$ 48,634,796.28	\$ 7,132,136.80
GRAND TOTALS		\$ 5,185,438,855.99	\$ 3,535,736,866.97	\$ 1,649,701,989.02	\$ 32,707,591.42	\$ 610,868,039.15	\$ 32,707,591.42

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY WORK PHASE
JANUARY 2023**

WORK PHASE	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
OTHER	3,064,164.64	2,389,836.44	674,328.20	784,326.75	886,195.57	784,326.75
PRELIMINARY ENGINEERING	573,808,512.44	385,743,134.04	188,065,378.40	4,392,920.79	28,818,684.07	4,392,920.79
RIGHT OF WAY	173,960,221.49	129,125,106.45	44,835,115.04	1,098,591.75	7,721,259.28	1,098,591.75
UTILITIES	51,680,076.88	31,640,227.45	20,039,849.43	32,718.60	2,268,044.80	32,718.60
CONSTRUCTION	3,852,632,456.91	2,668,135,738.22	1,184,496,718.69	20,714,373.89	521,778,948.52	20,714,373.89
CONSTRUCTION ENGINEERING	274,430,340.79	152,404,943.93	122,025,396.86	1,953,880.31	20,390,529.62	1,953,880.31
TRAFFIC SAFETY	41,969,654.38	22,992,705.99	18,976,948.39	657,454.04	6,497,304.59	657,454.04
PLANNING & RESEARCH	101,759,250.49	69,787,256.28	31,971,994.21	1,469,544.16	7,952,555.17	1,469,544.16
PUBLIC TRANSPORTATION	112,134,177.97	73,517,918.17	38,616,259.80	1,603,781.13	14,554,517.53	1,603,781.13
GRAND TOTALS	\$ 5,185,438,855.99	\$ 3,535,736,866.97	\$ 1,649,701,989.02	\$ 32,707,591.42	\$ 610,868,039.15	\$ 32,707,591.42

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY FINANCING PARTICIPANT
JANUARY 2023**

FUND	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
STATE FUNDS						
ROADS OPERATION FUND	1,290,695,630.31	937,902,988.02	352,792,642.29	8,107,388.54	108,980,762.81	8,107,388.54
ROADS OPERATION FUND AC*	337,785,583.59	46,328,885.71	291,456,697.88	1,456,989.58	21,966,193.29	1,456,989.58
GRADE CROSSING FUND	1,837,148.42	1,040,484.08	796,664.34	0.00	523,652.49	0.00
GRADE SEPARATION-TMT	8,574,157.29	8,563,697.38	10,459.91	394.54	1,093,472.29	394.54
MAPA BRIDGE STUDY	0.00	0.00	0.00	(94,486.11)	(51,336.07)	(94,486.11)
RECREATION ROAD FUND	19,479,265.17	13,837,601.98	5,641,663.19	89,302.74	2,046,450.40	89,302.74
ST HWY CAPITAL IMPR	827,888,560.41	420,536,976.88	407,351,583.53	5,549,897.74	81,065,192.99	5,549,897.74
STATE AID BRIDGE	2,737,492.68	2,233,300.57	504,192.11	16,367.36	178,508.01	16,367.36
TRANS INFRA BANK	220,599,793.71	154,864,428.84	65,735,364.87	2,687,018.69	25,013,330.07	2,687,018.69
TOTAL STATE FUNDS	\$ 2,709,597,631.58	\$ 1,585,308,363.46	\$ 1,124,289,268.12	\$ 17,812,873.08	\$ 240,816,226.28	\$ 17,812,873.08
FEDERAL FUNDS	2,173,393,663.35	1,735,094,521.29	438,299,142.06	9,583,531.03	338,818,015.66	9,583,531.03
COUNTY FUNDS	24,824,717.92	20,523,845.82	4,300,872.10	94,550.60	3,368,297.11	94,550.60
CITY FUNDS	238,005,709.05	161,262,241.46	76,743,467.59	4,780,752.03	24,220,419.96	4,780,752.03
OTHER FUNDS	39,617,134.09	33,547,894.94	6,069,239.15	435,884.68	3,645,080.14	435,884.68
GRAND TOTALS	\$ 5,185,438,855.99	\$ 3,535,736,866.97	\$ 1,649,701,989.02	\$ 32,707,591.42	\$ 610,868,039.15	\$ 32,707,591.42

*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
January 31, 2023**

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	\$ 8,481,781.62	\$ 56,950,895.05	\$ 675,342,994.11		
Expenditures					
Expressway and High Priority Corridors	5,461,855.10	79,962,868.99	340,784,848.75	399,624,776.13	273,612,025.75
Other Highways	88,042.64	1,102,324.00	79,752,128.13	7,726,807.40	134,144,631.43
BNA Projects Completed/Closed			158,878,188.53		
Total	\$ 5,549,897.74	\$ 81,065,192.99	\$ 579,415,165.41	\$ 407,351,583.53	\$ 407,756,657.18
Funds Available			\$ 95,927,828.70		

Transportation Innovation Act Financial Status January 31, 2023

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	\$ 2,435,487.60	\$ 17,560,743.00	\$ 203,630,556.70		
Expenditures					
Accelerated State Highway Capital Improvement Program	1,808,568.68	21,428,916.36	141,314,808.91	54,546,811.69	250,956,791.81
County Bridge Match Program	378,450.01	2,234,413.71	10,876,870.43	10,186,216.45	5,567,186.00
Economic Opportunity Program	500,000.00	1,350,000.00	2,672,749.50	1,002,336.73	13,740,500.00
TIB Projects Completed/Closed			5,332,421.20		
Total Expenditures	\$ 2,687,018.69	\$ 25,013,330.07	\$ 160,196,850.04	\$ 65,735,364.87	\$ 270,264,477.81
Funds Available			\$ 43,433,706.66		

**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 January 31, 2023

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

County Apportionment	County Name	Balance
3001	ADAMS COUNTY	974,068.00
3002	ANTELOPE COUNTY	286,699.21
3005	BLAINE COUNTY	246,249.16
3006	BOONE COUNTY	237,751.74
3010	BUFFALO COUNTY	353,729.79
3012	BUTLER COUNTY	30,164.57
3013	CASS COUNTY	940,983.62
3014	CEDAR COUNTY	380,189.71
3018	CLAY COUNTY	262,914.19
3019	COLFAX COUNTY	1,177,489.16
3020	CUMING COUNTY	527,909.82
3021	CUSTER COUNTY	510.87
3022	DAKOTA COUNTY	120,157.20
3024	DAWSON COUNTY	52,367.67
3026	DIXON COUNTY	240,458.87
3028	DOUGLAS COUNTY	424,940.67
3030	FILLMORE COUNTY	804,144.50
3032	FRONTIER COUNTY	156,224.64
3033	FURNAS COUNTY	47,710.32
3034	GAGE COUNTY	244,741.82
3036	GARFIELD COUNTY	39,048.13
3037	GOSPER COUNTY	53,684.71
3039	GREELEY COUNTY	8,307.98
3040	HALL COUNTY	673,207.99
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	1,552,788.77
3078	SAUNDERS COUNTY	100,387.12
3079	SCOTTS BLUFF COUNTY	7,401.71
3080	SEWARD COUNTY	432,585.06
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

February
2023

Nebraska Department of Transportation Financial Report



Lincoln South Beltway

NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

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February 2023 Highlights

- ⇨ The state revenue projections in this report were developed in December 2022. 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 February exceeded expenditures by \$65.9 million. Fiscal year to date expenditures surpassed revenue by \$12.8 million (page 4).
- ⇨ Projected \$1.1 billion in total receipts (Roads Division) for the fiscal year with a state fuel tax at 29.0 cents, effective January 1, 2023. The month of February's major revenue categories: Motor Fuel Tax revenue was under the projected amount by -\$531.0 thousand or -2.9%, motor vehicle registration revenue was under the projected amount by -\$158.0 thousand or -1.7% and motor vehicle sales tax was over the projected amount by \$364.0 thousand or 2.9%. Highway Cash Fund receipts for FY23 to date were under than projections by -\$756.0 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).

February expenditures totaled \$41.7 million. Fiscal year to date expenditures totaled \$798.7 million, 67.5% of the yearly budget. For payroll purposes only, this includes the payroll reporting period of January 16, 2023 thru February 12, 2023. The payroll additive rate is established at 75% and the administrative rate is 2.26%.
- ⇨ Highway construction contract lettings fiscal year to date totaled \$475.9 million, \$419.8 million on the state highway system (page 20).
- ⇨ The February report includes a page describing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract (page 21).
- ⇨ Nebraska received net formula apportionments totaling \$390.6 million for FY23 with adjustments to date and obligation limitation of \$339.0 million through September 30, 2023. As of February 28, 2023, NDOT had an obligation authority balance of \$239.1 million (pages 24, 25, and 26).
- ⇨ Since the Build Nebraska Act became effective on July 1, 2013, revenue totaling \$685.0 million has been received to date with allocated expenditures totaling \$580.4 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 \$155.9 million has been received to date with expenditures totaling \$160.8 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
February 2023

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
ASSETS							
Current Assets							
Cash & Cash Equivalents	408,975,852.21	343,180,491.29	65,795,360.92	19.17	475,040,320.17	(66,064,467.96)	(13.91)
Federal Receivables	5,574,462.47	4,393,747.55	1,180,714.92	26.87	5,205,217.43	369,245.04	7.09
Other Receivables	26,290,608.96	28,663,433.39	(2,372,824.43)	(8.28)	14,461,323.32	11,829,285.64	81.80
Inventories	3,400,074.65	3,399,042.98	1,031.67	0.03	4,814,118.98	(1,414,044.33)	(29.37)
Total Current Assets	\$444,240,998.29	\$379,636,715.21	\$64,604,283.08	17.02 %	\$499,520,979.90	(\$55,279,981.61)	(11.07)%
Capital Assets							
Equipment	62,149,282.10	62,226,075.77	(76,793.67)	(0.12)	64,431,080.96	(2,281,798.86)	(3.54)
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	\$8,865,201,005.95	\$8,865,277,799.62	(\$76,793.67)	0.00 %	\$8,716,000,219.00	\$149,200,786.95	1.71 %
Total Assets	\$9,309,442,004.24	\$9,244,914,514.83	\$64,527,489.41	0.70 %	\$9,215,521,198.90	\$93,920,805.34	1.02 %
LIABILITIES							
Current Liabilities							
Accounts Payable	3,686,751.18	4,888,841.28	(1,202,090.10)	(24.59)	2,314,250.20	1,372,500.98	59.31
Retention Payable	241,656,614.97	241,345,563.95	311,051.02	0.13	208,713,804.18	32,942,810.79	15.78
Other Payables	43,637,427.50	43,695,787.21	(58,359.71)	(0.13)	54,406,006.75	(10,768,579.25)	(19.79)
Total Current Liabilities	\$288,980,793.65	\$289,930,192.44	(\$949,398.79)	(0.33)%	\$265,434,061.13	\$23,546,732.52	8.87 %
Total Liabilities	\$288,980,793.65	\$289,930,192.44	(\$949,398.79)	(0.33)%	\$265,434,061.13	\$23,546,732.52	8.87 %
NET ASSETS							
Capital Equity							
Capital	8,865,201,005.95	8,865,277,799.62	(76,793.67)	0.00	8,716,000,219.00	149,200,786.95	1.71
Total Capital Equity	\$8,865,201,005.95	\$8,865,277,799.62	(\$76,793.67)	0.00 %	\$8,716,000,219.00	\$149,200,786.95	1.71 %
Fund Balance							
Reserved Fund Balance	(238,256,540.32)	(237,946,520.97)	(310,019.35)	0.13	(203,899,685.20)	(34,356,855.12)	16.85
Unreserved Fund Balance	393,516,744.96	327,653,043.74	65,863,701.22	20.10	437,986,603.97	(44,469,859.01)	(10.15)
Total Fund Balance	\$155,260,204.64	\$89,706,522.77	\$65,553,681.87	73.08 %	\$234,086,918.77	(\$78,826,714.13)	(33.67)%
Total Net Assets	\$9,020,461,210.59	\$8,954,984,322.39	\$65,476,888.20	0.73 %	\$8,950,087,137.77	\$70,374,072.82	0.79 %
Total Liabilities and Net Assets	\$9,309,442,004.24	\$9,244,914,514.83	\$64,527,489.41	0.70 %	\$9,215,521,198.90	\$93,920,805.34	1.02 %

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
FEBRUARY 2023**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
Revenue								
State Revenues	52,167,949.28	40,916,123.21	11,251,826.07	27.50	358,946,020.01	374,346,032.38	(15,400,012.37)	(4.11)
Federal Reimbursements	54,378,788.19	9,583,531.03	44,795,257.16	467.42	393,196,803.85	368,855,090.00	24,341,713.85	6.60
Local Revenues	614,379.26	4,643,029.15	(4,028,649.89)	(86.77)	28,269,106.43	30,715,401.39	(2,446,294.96)	(7.96)
Other Entities Revenues	389,135.43	560,028.77	(170,893.34)	(30.52)	5,582,578.06	4,201,201.99	1,381,376.07	32.88
Total Revenue	\$107,550,252.16	\$55,702,712.16	\$51,847,540.00	93.08 %	\$785,994,508.35	\$778,117,725.76	\$7,876,782.59	1.01 %
Expenditures								
Administration	2,190,437.22	1,593,717.15	596,720.07	37.44	14,412,744.99	14,735,810.37	(323,065.38)	(2.19)
Highway Maintenance	14,624,386.28	11,723,036.70	2,901,349.58	24.75	115,001,376.12	100,817,675.00	14,183,701.12	14.07
Capital Facilities	442,894.73	301,492.68	141,402.05	46.90	3,113,225.40	4,972,827.19	(1,859,601.79)	(37.40)
Services and Support	2,704,006.45	4,952,275.01	(2,248,268.56)	(45.40)	23,999,073.17	27,513,090.10	(3,514,016.93)	(12.77)
Construction	18,328,589.62	32,088,298.21	(13,759,708.59)	(42.88)	619,914,360.27	509,805,858.76	110,108,501.51	21.60
Highway Safety Office	535,758.08	527,049.82	8,708.26	1.65	5,027,872.06	3,892,168.90	1,135,703.16	29.18
Public Transit	2,864,806.36	1,599,396.51	1,265,409.85	79.12	17,278,091.58	15,234,789.86	2,043,301.72	13.41
Total Expenditures	\$41,690,878.74	\$52,785,266.08	(\$11,094,387.34)	(21.02) %	\$798,746,743.59	\$676,972,220.18	\$121,774,523.41	17.99 %
Excess Revenue (Expenditures)	\$65,859,373.42	\$2,917,446.08	\$62,941,927.34	2,157.43 %	(\$12,752,235.24)	\$101,145,505.58	(\$113,897,740.82)	(112.61) %

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
February 2023**

	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	(94,486.11)	199,630,512.77	40,184,889.10	105,602,344.03	45,704,162.01	5,752,830.92	1,745,154.43	10,385,146.75	64,048.31	408,974,602.21
Other Current Assets	0.00	35,266,396.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,266,396.08
Capital Assets	0.00	8,865,201,005.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,865,201,005.95
TOTAL ASSETS	(\$94,486.11)	\$9,100,097,914.80	\$40,184,889.10	\$105,602,344.03	\$45,704,162.01	\$5,752,830.92	\$1,745,154.43	\$10,385,146.75	\$64,048.31	\$9,309,442,004.24
LIABILITIES										
Current Liabilities	0.00	288,980,793.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	288,980,793.65
TOTAL LIABILITIES	\$0.00	\$288,980,793.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$288,980,793.65
NET ASSETS										
Fund Balance	(51,336.07)	228,591,047.20	(247,693,004.88)	120,042,126.97	50,886,293.73	5,463,691.46	2,012,307.18	9,782,516.81	(1,021,202.52)	168,012,439.88
Capital Equity	0.00	8,865,201,005.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,865,201,005.95
Accrued Interfund Transfer	3,638.50	(2,577,480.13)	0.00	989,085.56	652,627.69	220.56	776.00	173,413.87	757,717.95	0.00
Revenues	0.00	406,776,533.29	287,877,893.98	66,625,410.05	19,831,198.35	1,407,324.22	268,334.29	2,695,330.11	512,484.06	785,994,508.35
Costs	(46,788.54)	(686,873,985.16)	0.00	(82,054,278.55)	(25,665,957.76)	(1,118,405.32)	(536,263.04)	(2,266,114.04)	(184,951.18)	(798,746,743.59)
TOTAL NET ASSETS	(\$94,486.11)	\$8,811,117,121.15	\$40,184,889.10	\$105,602,344.03	\$45,704,162.01	\$5,752,830.92	\$1,745,154.43	\$10,385,146.75	\$64,048.31	\$9,020,461,210.59
TOTAL LIABILITIES AND NET ASSETS	(\$94,486.11)	\$9,100,097,914.80	\$40,184,889.10	\$105,602,344.03	\$45,704,162.01	\$5,752,830.92	\$1,745,154.43	\$10,385,146.75	\$64,048.31	\$9,309,442,004.24

FUND BALANCES AND INVESTMENT EARNINGS
Roads Divisions
February 2023

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	55.7	107.6				
Expenditures	152.2	124.7	138.9	132.8	93.8	61.7	52.8	41.7				
Balance	(45.9)	(6.3)	3.2	(30.8)	(7.2)	5.7	2.9	65.9				
Cumulative Balance	(45.9)	(52.2)	(49.1)	(80.0)	(87.2)	(81.5)	(78.6)	(12.7)				

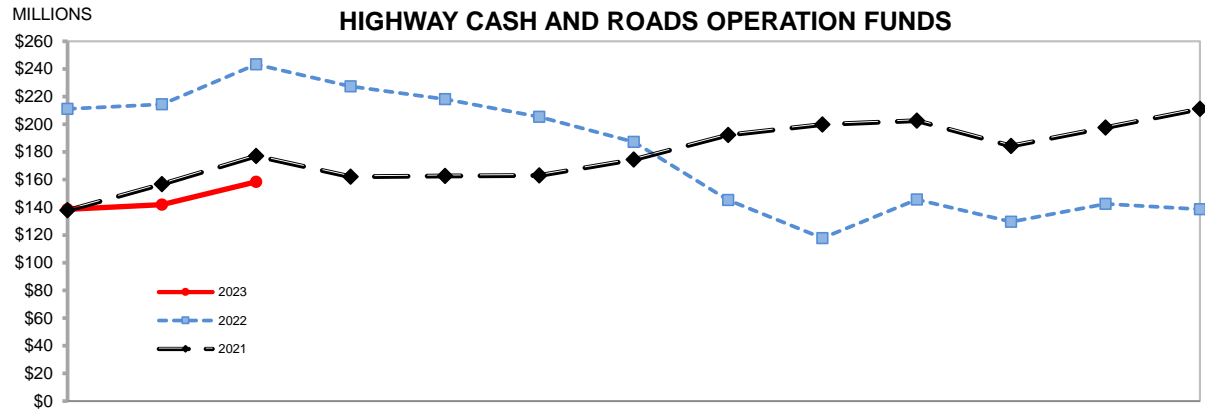
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$637,182.26 in February, with an interest rate of 2.29%. 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%	2.26%	2.29%						1.97%
Earnings (Thousands)	\$583	\$554	\$560	\$575	\$602	\$595	\$630	\$637					\$4,736	\$592

FUND BALANCES - MONTHLY LOW POINT
Roads Divisions
February 2023
(IN MILLIONS)

Total of all funds available as of February 28th is \$406.9 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 \$237.6 million on the 28th to a low of \$158.5 million on the 14th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
HIGHWAY CASH & ROADS OPERATIONS												
2023	142.0	158.5										
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
STATE HIGHWAY CAPITAL IMPROVEMENT FUND												
2023	93.0	101.5										
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
TRANSPORTATION INFRASTRUCTURE BANK FUND												
2023	45.3	45.7										
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
GRADE CROSSING PROTECTION FUND												
2023	6.5	6.5										
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
RECREATION ROAD FUND												
2023	10.0	10.0										
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
STATE AID BRIDGE FUND												
2023	0.0	0.0										
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

**COMBINED SUMMARY OF REVENUES & EXPENDITURES
February 2023**

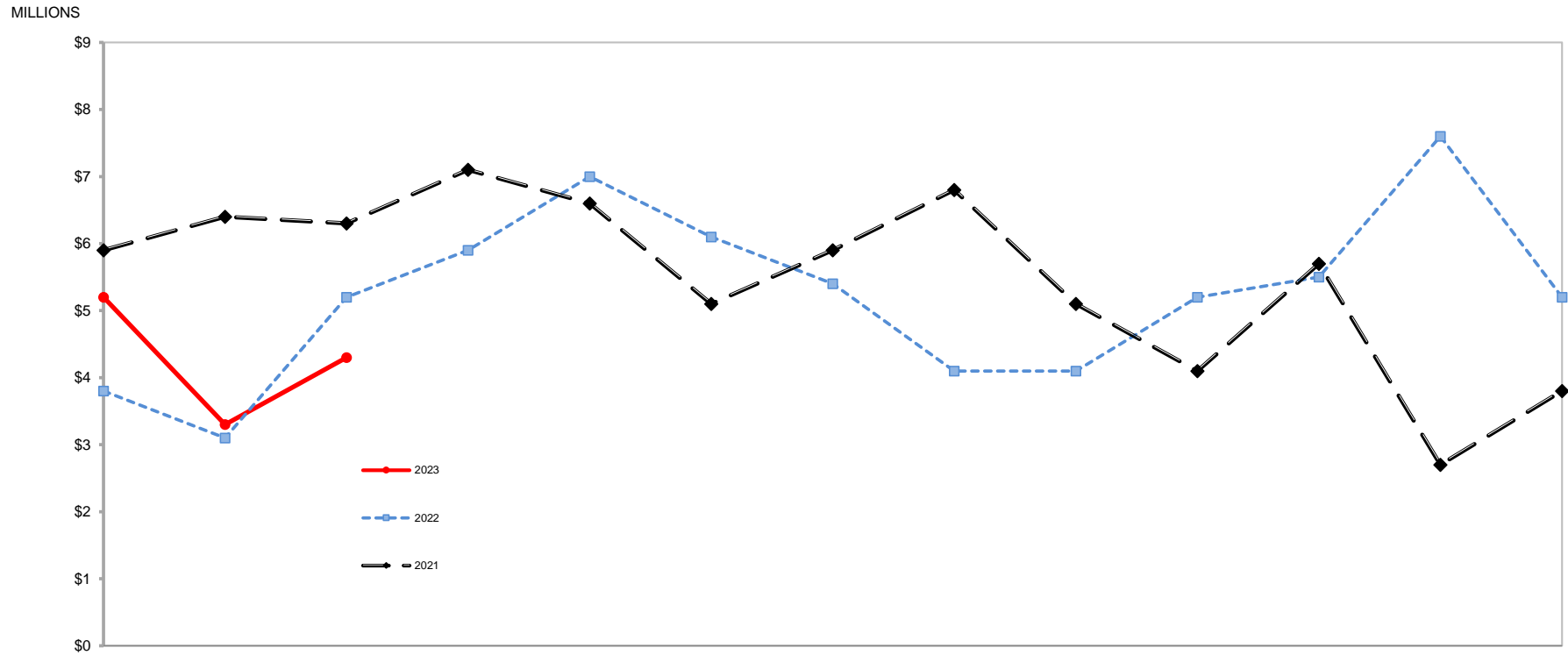
		<u>ADMINISTRATION 026</u>					<u>301</u>	<u>AIRCRAFT 596</u>		<u>TOTALS</u>	
		<u>Admin.</u>	<u>COVID 19</u>	<u>Proj Plan/Mgt</u>	<u>Nav. Aids</u>	<u>Airfields</u>	<u>Pave. Maint.</u>	<u>Capital Projs.</u>	<u>Operations</u>	<u>Aircraft Res.</u>	
REVENUES:											
450000	Taxes	118,173.91									118,173.91
460000	Intergovernmental			11,293.71				125,861.61			137,155.32
470000	Sales & Charges			4,550.00	16,022.89	1,504.03					22,076.92
480000	Miscellaneous	13,607.08				11,661.00					25,268.08
490000	Other					11,098.26					11,098.26
TOTAL REVENUES		131,780.99	-	15,843.71	16,022.89	24,263.29	-	125,861.61	-	-	313,772.49
EXPENDITURES:											
510000	Personal Services	37,691.77		31,294.81	15,110.96	5,155.51					89,253.05
520000	Operating Expenses	12,038.32		162,832.39	4,519.56	18,370.06	17,784.26		6,749.82		222,294.41
570000	Travel Expenses	5,542.68		250.31	1,247.38	234.90					7,275.27
580000	Capital Outlay										-
590000	Government Aid	8,551.81						624,301.61			632,853.42
TOTAL EXPENDITURES		63,824.58	-	194,377.51	20,877.90	23,760.47	17,784.26	624,301.61	6,749.82	-	951,676.15
Excess (Deficiency) of Revenues Over Expenditures		67,956.41	-	(178,533.80)	(4,855.01)	502.82	(17,784.26)	(498,440.00)	(6,749.82)	-	(637,903.66)
OTHER FINANCING SOURCES (USES):											
	Transfers In			178,533.80	4,855.01		17,784.26		6,749.82	-	
	Transfers Out	(207,922.89)							-		
	Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures		(139,966.48)	-	-	-	502.82	-	(498,440.00)	-	-	(637,903.66)
Fund Balance January 31, 2023		736,102.17	(2,899.36)	-	-	1,840,668.04	29,504.64	3,290,610.81	(14,123.24)	1,280,707.84	7,160,570.90
Fund Balance February 28, 2023		596,135.69	(2,899.36)	-	-	1,841,170.86	29,504.64	2,792,170.81	(14,123.24)	1,280,707.84	6,522,667.24

**COMBINED SUMMARY OF REVENUES & EXPENDITURES
FISCAL YEAR TO DATE (July 1, 2022 through February 28, 2023)**

		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	1,060,653.67									1,060,653.67
460000	Intergovernmental			62,358.17	-	-		20,689,766.97			20,752,125.14
470000	Sales & Charges			8,450.00	174,964.62	121,900.56	35,723.30		-		341,038.48
480000	Miscellaneous	91,251.52				253,961.18			44,531.18		389,743.88
490000	Other					32,408.22					32,408.22
TOTAL REVENUES		1,151,905.19	-	70,808.17	174,964.62	408,269.96	35,723.30	20,689,766.97	44,531.18	-	22,575,969.39
EXPENDITURES:											
510000	Personal Services	320,432.49		299,432.40	137,124.73	71,336.71	-				828,326.33
520000	Operating Expenses	132,230.39		559,746.05	44,595.05	125,313.67	23,443.25		110,852.61	674.65	996,855.67
570000	Travel Expenses	18,048.20		7,115.35	12,776.78	680.75	1,524.95		2,473.51		42,619.54
580000	Capital Outlay				3,079.00	-					3,079.00
590000	Government Aid	8,551.81						21,105,422.61			21,113,974.42
TOTAL EXPENDITURES		479,262.89	-	866,293.80	197,575.56	197,331.13	24,968.20	21,105,422.61	113,326.12	674.65	22,984,854.96
Excess (Deficiency) of Revenues Over Expenditures		672,642.30	-	(795,485.63)	(22,610.94)	210,938.83	10,755.10	(415,655.64)	(68,794.94)	(674.65)	(408,885.57)
OTHER FINANCING SOURCES (USES):											
	Transfers In			795,485.63	22,610.94		(10,755.10)		68,794.94	-	
	Transfers Out	(876,136.41)									
	Grant \$ transfer	(145,000.00)						145,000.00			
Excess (Deficiency) of Revenues Over Expenditures		(348,494.11)	-	-	-	210,938.83	-	(270,655.64)	-	(674.65)	(408,885.57)
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 February 28, 2023		411,579.64	(2,899.36)	-	-	1,896,108.31	-	2,937,170.81	-	1,280,707.84	6,522,667.24

FUND BALANCES - MONTHLY LOW POINT
Aeronautics Division
February 2023
(IN MILLIONS)

Total funds available as of February 28th is \$6.4 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 \$6.9 million on the 3rd to a low of \$4.3 million on the 2nd.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
AERONAUTICS CASH FUND												
2023	3.3	4.3										
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

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RECEIPTS

Motor Fuel Tax Rates

Effective Date	7/18	1/19	7/19	1/20	7/20	1/21	7/21	1/22	7/22	1/23	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	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	0.0
Variable Tax ¢	3.5	2.6	3.7	2.8	7.4	3.9	3.9	0.0	-1.0	2.2	3.2
Wholesale Tax ¢	9.7	10.7	9.7	10.2	9.5	8.5	7.5	8.5	9.5	10.5	1.0
Total Tax ¢	28.0¢	29.6¢	29.7¢	29.3¢	33.2¢	28.7¢	27.7¢	24.8¢	24.8¢	29.0¢	4.2¢

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 .6% January through June.

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

MOTOR VEHICLE REGISTRATION AND OTHER REGISTRATION FEES: Fees collected from the registration of all non-exempt vehicles that are required to be licensed for operation on public roads within the State of Nebraska of which the NDOT receives 53 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 FEBRUARY 28, 2023
Roads Division
(\$ THOUSANDS)**

Highway Cash Fund:	TOTAL PROJECTED December 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	\$104,454	\$ 7,480	\$ 7,247	\$ (233)	(3.1%)	\$ 70,515	\$ 70,148	\$ (367)	(0.5%)
Incremental Fixed	27,897	1,995	1,941	(54)	(2.7%)	18,847	18,774	(72)	(0.4%)
Variable	4,978	2,194	2,135	(59)	(2.7%)	(4,977)	(5,027)	(50)	1.0%
Wholesale	<u>90,275</u>	<u>6,912</u>	<u>6,726</u>	<u>(186)</u>	<u>(2.7%)</u>	<u>58,914</u>	<u>58,670</u>	<u>(244)</u>	<u>(0.4%)</u>
Subtotal	227,604	18,581	18,049	(531)	(2.9%)	143,298	142,565	(734)	(0.5%)
Motor Vehicle Registrations	35,036	6,873	6,655	(218)	(3.2%)	22,199	22,197	(2)	(0.0%)
Prorate Registrations	<u>14,338</u>	<u>2,212</u>	<u>2,271</u>	<u>59</u>	<u>2.7%</u>	<u>9,808</u>	<u>9,460</u>	<u>(348)</u>	<u>(3.5%)</u>
Subtotal	49,374	9,085	8,927	(158)	(1.7%)	32,007	31,657	(350)	(1.1%)
Sales Tax on Motor Vehicles	167,083	12,744	13,108	364	2.9%	112,037	112,790	753	0.7%
Interest	3,983	331	380	49	14.7%	2,575	2,664	89	3.5%
Sale of Supplies and Materials	1,682	207	196	(11)	(5.5%)	1,145	1,030	(115)	(10.0%)
Sale of Fixed Assets	1,178	128	79	(49)	(38.2%)	620	476	(144)	(23.3%)
Excess Limit	2,961	208	185	(23)	(11.2%)	1,937	1,889	(48)	(2.5%)
Overload Fines	625	65	36	(29)	(44.1%)	392	358	(34)	(8.6%)
Other Fees	<u>1,928</u>	<u>126</u>	<u>153</u>	<u>27</u>	<u>21.6%</u>	<u>1,224</u>	<u>1,051</u>	<u>(173)</u>	<u>(14.1%)</u>
SUBTOTAL HIGHWAY CASH FUND	\$ 456,418 (A)	\$ 41,475	\$ 41,113	\$ (362)	(0.9%)	\$ 295,236	\$ 294,481	\$ (756) (B)	(0.3%)
Incremental Tax Transfer to TIB Fund	(27,895)	(2,288)	(2,180)	108	(4.7%)	(\$19,184)	(19,166)	19	(0.1%)
SUBTOTAL ROADS OPERATIONS CASH FUND	\$ 428,523	\$ 39,187	\$ 38,933	\$ (254)	(0.6%)	\$ 276,052	\$ 275,315	\$ (737)	(0.3%)
State Hwy Capital Impr Fund	90,658	8,281	9,675	1,394	16.8%	62,754	66,625	3,871	6.2%
Transportation Infrastructure Bank Fund (TIB)	28,606	2,329	2,270	(59)	(2.5%)	19,709	19,831	122	0.6%
Grade Crossing Protection Fund	2,358	40	956	916	2291.2%	1,098	1,676	578	52.6%
Recreation Road Fund	4,020	468	463	(5)	(1.0%)	2,709	2,695	(14)	(0.5%)
State Aid Bridge Fund	<u>768</u>	<u>64</u>	<u>64</u>	<u>0</u>	<u>0.1%</u>	<u>512</u>	<u>512</u>	<u>0</u>	<u>0.1%</u>
TOTAL STATE RECEIPTS	\$ 554,933	\$ 50,369	\$ 52,362	\$ 1,993	4.0%	\$ 362,834	\$ 366,655	\$ 3,821	1.1%
Federal Receipts									
FHWA	473,527	16,488	51,777	35,289	214.0%	352,553	374,825	22,272	6.3%
Transit	29,780	9,495	905	(8,590)	(90.5%)	19,543	10,631	(8,912)	(45.6%)
Highway Safety	<u>7,544</u>	<u>638</u>	<u>521</u>	<u>(117)</u>	<u>(18.3%)</u>	<u>5,103</u>	<u>4,451</u>	<u>(652)</u>	<u>(12.8%)</u>
Subtotal-Federal Receipts	510,851	26,621	53,203	26,582	99.9%	377,199	389,907	12,708	3.4%
Local Receipts	22,548	1,519	3,387	1,868	123.0%	20,026	16,652	(3,374)	(16.8%)
Other Entities	<u>4,823</u>	<u>776</u>	<u>227</u>	<u>(549)</u>	<u>(70.8%)</u>	<u>2,997</u>	<u>2,277</u>	<u>(720)</u>	<u>(24.0%)</u>
TOTAL DEPARTMENT RECEIPTS	\$ 1,093,155	\$ 79,285	\$ 109,179	\$ 29,894	37.7%	\$ 763,056	\$ 775,491	\$ 12,434	1.6%

HIGHWAY CASH FUND APPROPRIATION ANALYSIS	
(A) Total Projected Receipts as of December 2022	\$ 456,418
(B) Receipts Over/(Under) Projection To Date	(756)
Previous year's receipts over appropriation	20,584
Total Modified Projected Receipts	\$ 476,247
Highway Cash Fund Appropriation	\$ 480,000
Projected Receipts Over / (Under) Appropriation	(3,753)
% Variance From Appropriation	(0.8%)

** 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
 February 2023

FISCAL YEAR 2023
 Period Expired 66.67%
 Pay Period Ending 2/12/2023

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	8,094,407.27	67,615,609.56	49,135,417.79	57.91%	0.00
Temporary Salaries	2,089,071.00	116,967.51	1,383,088.56	705,982.44	66.21%	0.00
Overtime	6,800,944.00	770,645.00	4,911,235.33	1,889,708.67	72.21%	0.00
Employee Benefits	38,714,595.17	3,005,699.90	24,551,034.94	14,163,560.23	63.42%	0.00
SUBTOTAL: Personal Services	\$164,355,637.52	\$11,987,719.68	\$98,460,968.39	\$65,894,669.13	59.91%	\$0.00
Operating Expenses						
Utilities	3,670,630.00	466,375.24	2,662,761.58	1,007,868.42	72.54%	0.00
Rentals	940,488.84	71,734.82	775,810.34	164,678.50	82.49%	2,200.00
Repairs & Maintenance	11,795,850.00	545,182.39	6,768,370.64	5,027,479.36	57.38%	990,930.84
Maintenance Contracts	16,400,325.65	538,493.21	8,175,302.74	8,225,022.91	49.85%	18,593,947.14
Engineering Contracts	38,597,091.63	2,230,865.67	19,697,391.48	18,899,700.15	51.03%	46,717,475.98
Contractual Services	41,642,199.00	919,172.99	8,569,244.42	33,072,954.58	20.58%	10,734,576.11
Technology Expenses	27,022,379.05	3,265,318.26	16,858,536.82	10,163,842.23	62.39%	12,080,858.16
Other Operating Expenses	5,698,677.50	882,912.70	4,579,243.11	1,119,434.39	80.36%	141,446.81
SUBTOTAL: Operating Expenses	\$145,767,641.67	\$8,920,055.28	\$68,086,661.13	\$77,680,980.54	46.71%	\$89,261,435.04
Supplies and Materials						
General Supplies & Materials	1,647,330.53	75,342.87	762,671.75	884,658.78	46.30%	778,391.79
Maint & Const Materials	62,201,833.42	3,081,564.12	37,833,566.38	24,368,267.04	60.82%	0.00
Automotive Supplies & Materials	16,305,600.00	2,303,498.05	14,845,833.74	1,459,766.26	91.05%	0.00
SUBTOTAL: Supplies and Materials	\$80,154,763.95	\$5,460,405.04	\$53,442,071.87	\$26,712,692.08	66.67%	\$778,391.79
Travel						
In State Travel	975,745.00	63,253.54	506,486.03	469,258.97	51.91%	0.00
Out of State Travel	320,611.00	19,688.86	135,749.56	184,861.44	42.34%	0.00
SUBTOTAL: Travel	\$1,296,356.00	\$82,942.40	\$642,235.59	\$654,120.41	49.54%	\$0.00
Capital Outlay						
Land	16,500,000.00	68,850.86	5,792,185.93	10,707,814.07	35.10%	0.00
Hwy. Constr. - Contract Pymt.	558,702,420.47	6,139,786.77	491,080,581.19	67,621,839.28	87.90%	1,015,193,729.59
Buildings	31,950,360.20	427,625.73	2,526,530.70	29,423,829.50	7.91%	20,647,478.65
Heavy Equipment and Vehicles	59,079,661.06	879,754.19	6,928,315.09	52,151,345.97	11.73%	32,591,399.66
IT Hardware / Software	100,000.00	0.00	11,495.00	88,505.00	11.50%	0.00
Specialty Equipment	1,077,225.00	1,785,933.00	2,172,827.06	(1,095,602.06)	201.71%	509,065.00
SUBTOTAL: Capital Outlay	\$667,409,666.73	\$9,301,950.55	\$508,511,934.97	\$158,897,731.76	76.19%	\$1,068,941,672.90
Government Aid & Distr						
Public Transit Aid	29,189,619.49	2,817,258.25	16,919,663.91	12,269,955.58	57.96%	24,732,656.62
Highway Safety Office	5,200,000.00	479,727.26	4,687,941.57	512,058.43	90.15%	11,028,388.75
Other Government Aid	90,000,000.00	2,640,820.28	47,995,266.16	42,004,733.84	53.33%	116,298,354.32
SUBTOTAL: Government Aid & Distr	\$124,389,619.49	\$5,937,805.79	\$69,602,871.64	\$54,786,747.85	55.96%	\$152,059,399.69
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	\$41,690,878.74	\$798,746,743.59	\$384,626,941.77	67.50%	\$1,311,040,899.42

BUDGET STATUS REPORT
AGENCY SUMMARY BY PROGRAM/FUNCTION
February 2023

FISCAL YEAR 2023
 Period Expired 66.67%
 Pay Period Ending 2/12/2023

COST BY PROGRAM	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
Administration						
Administration	21,144,343.36	2,189,259.24	14,385,692.22	6,758,651.14	68.04%	112,100.67
Boards & Commissions	50,000.00	1,177.98	27,052.77	22,947.23	54.11%	0.00
SUBTOTAL: Administration	\$21,194,343.36	\$2,190,437.22	\$14,412,744.99	\$6,781,598.37	68.00%	\$112,100.67
Service and Support						
Charges to Others	1,100,000.00	223,679.51	1,521,318.55	(421,318.55)	138.30%	89,051.08
Deficiency Claims	25,000.00	0.00	21,686.00	3,314.00	86.74%	0.00
Supply Base/Inventories	1,000,000.00	(266,353.12)	1,991,284.81	(991,284.81)	199.13%	271,482.25
Building Operations	6,500,000.00	1,250,186.05	9,416,198.53	(2,916,198.53)	144.86%	3,666,118.22
Business Technology Services	18,063,023.32	1,974,343.54	12,084,731.13	5,978,292.19	66.90%	5,888,087.40
Support Centers	8,952,393.20	171,921.53	488,104.05	8,464,289.15	5.45%	0.00
Payroll Clearing	626,525.00	(649,771.06)	(1,524,249.90)	2,150,774.90	(243.29)%	2,050.00
SUBTOTAL: Service and Support	\$36,266,941.52	\$2,704,006.45	\$23,999,073.17	\$12,267,868.35	66.17%	\$9,916,788.95
Capital Facilities						
Capital Facilities	29,957,360.20	442,894.73	3,113,225.40	26,844,134.80	10.39%	19,387,407.43
SUBTOTAL: Capital Facilities	\$29,957,360.20	\$442,894.73	\$3,113,225.40	\$26,844,134.80	10.39%	\$19,387,407.43
Highway Maintenance						
System Preservation	55,789,176.96	839,258.76	34,758,251.12	21,030,925.84	62.30%	1,993,484.29
Operations	42,000,000.00	1,632,182.14	27,420,512.65	14,579,487.35	65.29%	14,999,303.46
Snow and Ice Control	43,000,000.00	8,499,375.25	27,070,842.11	15,929,157.89	62.96%	1,054,204.59
Unusual & Disaster Oper	2,000,000.00	440,768.58	2,233,158.40	(233,158.40)	111.66%	1,710,247.30
Equipment Operations	48,000,000.00	724,131.82	9,953,783.19	38,046,216.81	20.74%	32,703,819.41
Indirect Charges	33,841,735.85	2,488,669.73	13,564,828.65	20,276,907.20	40.08%	511,265.00
SUBTOTAL: Highway Maintenance	\$224,630,912.81	\$14,624,386.28	\$115,001,376.12	\$109,629,536.69	51.20%	\$52,972,324.05
Highway Construction						
Preliminary Engineering	53,250,000.00	3,123,917.55	29,321,003.92	23,928,996.08	55.06%	38,779,364.95
Right-Of-Way	15,000,000.00	268,852.79	7,126,437.21	7,873,562.79	47.51%	108,177.00
Construction	543,757,021.65	6,198,236.54	493,421,552.57	50,335,469.08	90.74%	1,021,945,869.12
Construction Engineering	25,500,000.00	1,600,372.95	18,624,992.18	6,875,007.82	73.04%	1,887,760.16
SUBTOTAL: Highway Construction	\$637,507,021.65	\$11,191,379.83	\$548,493,985.88	\$89,013,035.77	86.04%	\$1,062,721,171.23
Construction Related Expense						
Overhead	42,799,403.33	1,567,053.77	13,728,638.47	29,070,764.86	32.08%	4,798,030.65
Planning & Research	12,056,000.00	3,011,932.96	10,097,389.28	1,958,610.72	83.75%	10,855,778.67
Local Systems	144,548,833.00	2,558,223.06	47,594,346.64	96,954,486.36	32.93%	114,516,252.40
Highway Safety Office	5,216,300.00	535,758.08	5,027,872.06	188,427.94	96.39%	11,028,388.75
Public Transportation Asst	29,196,569.49	2,864,806.36	17,278,091.58	11,918,477.91	59.18%	24,732,656.62
SUBTOTAL: Construction Related Expense	\$233,817,105.82	\$10,537,774.23	\$93,726,338.03	\$140,090,767.79	40.09%	\$165,931,107.09
AGENCY TOTAL	\$1,183,373,685.36	\$41,690,878.74	\$798,746,743.59	\$384,626,941.77	67.50%	\$1,311,040,899.42

**PROGRAM STATUS REPORT
BUSINESS MONTH - FEBRUARY 2023**

<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	858,613.38	1,660,589.43	0.00	2,879,147.32	1,985,332.77	710,724.37	8,094,407.27
Temporary Salaries	7,299.57	9,309.07	0.00	76,616.97	12,263.25	11,478.65	116,967.51
Overtime	8,907.28	(175,525.81)	0.00	876,214.96	54,290.95	6,757.62	770,645.00
Employee Benefits	0.00	3,005,699.90	0.00	0.00	0.00	0.00	3,005,699.90
SUBTOTAL: Personal Services	\$874,820.23	\$4,500,072.59	\$0.00	\$3,831,979.25	\$2,051,886.97	\$728,960.64	\$11,987,719.68
Operating Expenses							
Utilities	0.00	354,645.02	0.00	109,679.30	1,998.30	52.62	466,375.24
Rentals	984.50	6,286.62	0.00	64,463.70	0.00	0.00	71,734.82
Repairs & Maintenance	3,284.82	100,754.24	0.00	438,348.33	0.00	2,795.00	545,182.39
Maintenance Contracts	0.00	0.00	0.00	538,493.21	0.00	0.00	538,493.21
Engineering Contracts	0.00	6,890.00	15,269.00	3,094.77	1,250,174.31	955,437.59	2,230,865.67
Contractual Services	30,800.68	168,365.45	0.00	271,471.92	6,186.32	442,348.62	919,172.99
Technology Expenses	541,684.71	1,742,718.52	0.00	855,437.40	8,815.17	116,662.46	3,265,318.26
Other Operating Expenses	74,323.03	800,145.71	0.00	1,169.79	1,104.53	6,169.64	882,912.70
SUBTOTAL: Operating Expenses	\$651,077.74	\$3,179,805.56	\$15,269.00	\$2,282,158.42	\$1,268,278.63	\$1,523,465.93	\$8,920,055.28
Supplies and Materials							
General Supplies & Materials	35,120.09	7,425.63	0.00	25,962.92	0.00	6,834.23	75,342.87
Maint & Const Materials	23.97	220,468.34	0.00	2,814,984.84	21,858.71	24,228.26	3,081,564.12
Automotive Supplies & Materials	0.00	(132,231.66)	0.00	2,435,685.74	0.00	43.97	2,303,498.05
SUBTOTAL: Supplies and Materials	\$35,144.06	\$95,662.31	\$0.00	\$5,276,633.50	\$21,858.71	\$31,106.46	\$5,460,405.04
Travel							
In State Travel	15,158.03	28,851.79	0.00	7,682.22	5,753.85	5,807.65	63,253.54
Out of State Travel	1,437.79	18,251.07	0.00	0.00	0.00	0.00	19,688.86
SUBTOTAL: Travel	\$16,595.82	\$47,102.86	\$0.00	\$7,682.22	\$5,753.85	\$5,807.65	\$82,942.40
Capital Outlay							
Land	0.00	0.00	0.00	0.00	68,850.86	0.00	68,850.86
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	6,139,786.77	0.00	6,139,786.77
Buildings	0.00	0.00	427,625.73	0.00	0.00	0.00	427,625.73
Heavy Equipment and Vehicles	0.00	0.00	0.00	879,754.19	0.00	0.00	879,754.19
Specialty Equipment	0.00	0.00	0.00	0.00	27,783.00	1,758,150.00	1,785,933.00
SUBTOTAL: Capital Outlay	\$0.00	\$0.00	\$427,625.73	\$879,754.19	\$6,236,420.63	\$1,758,150.00	\$9,301,950.55
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	2,817,258.25	2,817,258.25
Highway Safety Office	0.00	(197.08)	0.00	0.00	0.00	479,924.34	479,727.26
Other Government Aid	0.00	0.00	0.00	0.00	2,365.04	2,638,455.24	2,640,820.28
SUBTOTAL: Government Aid & Distr	\$0.00	(\$197.08)	\$0.00	\$0.00	\$2,365.04	\$5,935,637.83	\$5,937,805.79
Internal Redistributions							
Redistribution	612,799.37	(5,118,439.79)	0.00	2,346,178.70	1,604,816.00	554,645.72	0.00
SUBTOTAL: Internal Redistributions	\$612,799.37	(\$5,118,439.79)	\$0.00	\$2,346,178.70	\$1,604,816.00	\$554,645.72	\$0.00
GRAND TOTAL:	\$2,190,437.22	\$2,704,006.45	\$442,894.73	\$14,624,386.28	\$11,191,379.83	\$10,537,774.23	\$41,690,878.74

**PROGRAM STATUS REPORT
FISCAL YEAR TO DATE - FEBRUARY 2023**

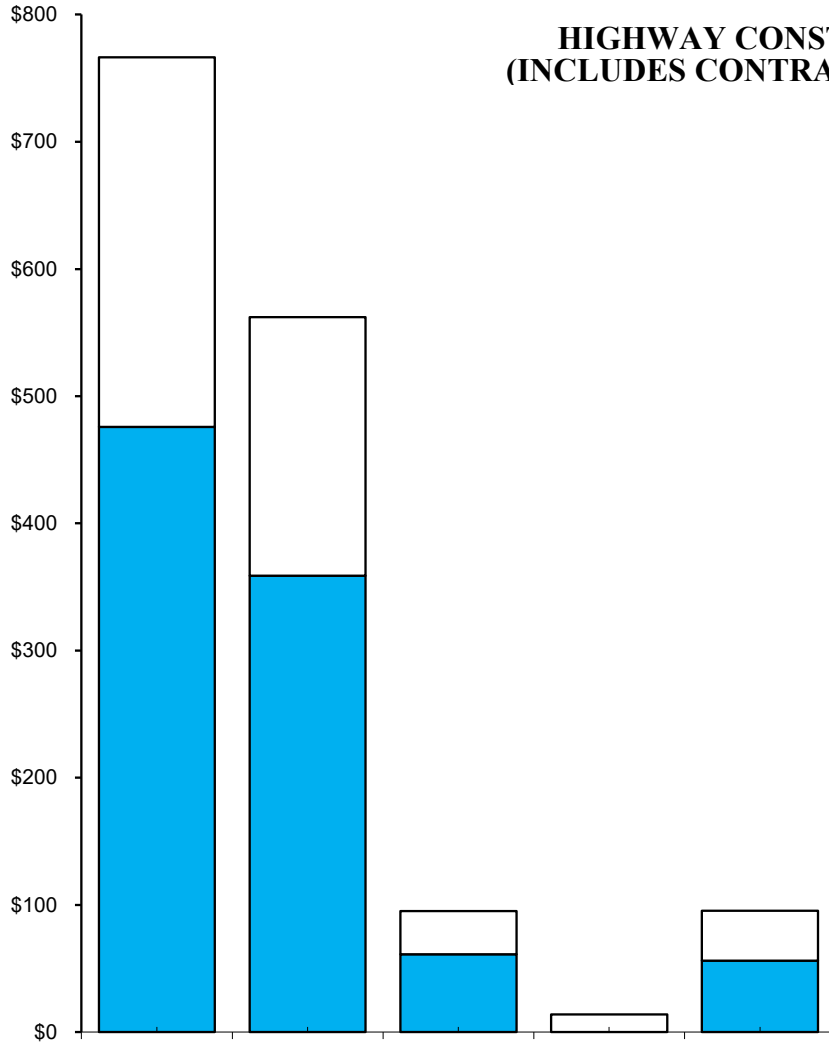
<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
Personal Services							
Permanent Salaries	7,103,653.49	16,762,067.60	0.00	21,058,705.31	16,914,991.87	5,776,191.29	67,615,609.56
Temporary Salaries	54,628.62	114,308.52	0.00	858,470.54	234,743.54	120,937.34	1,383,088.56
Overtime	61,526.89	(235,020.55)	0.00	3,041,550.87	1,959,615.67	83,562.45	4,911,235.33
Employee Benefits	0.00	24,551,034.94	0.00	0.00	0.00	0.00	24,551,034.94
SUBTOTAL: Personal Services	\$7,219,809.00	\$41,192,390.51	\$0.00	\$24,958,726.72	\$19,109,351.08	\$5,980,691.08	\$98,460,968.39
Operating Expenses							
Utilities	0.00	1,836,746.20	0.00	816,007.41	9,604.72	403.25	2,662,761.58
Rentals	13,342.66	45,055.48	0.00	713,759.78	2,557.75	1,094.67	775,810.34
Repairs & Maintenance	11,471.82	2,060,315.39	0.00	4,661,083.05	11,349.73	24,150.65	6,768,370.64
Maintenance Contracts	0.00	3,349.78	0.00	8,171,952.96	0.00	0.00	8,175,302.74
Engineering Contracts	0.00	80,970.00	478,605.44	61,207.09	14,830,530.86	4,246,078.09	19,697,391.48
Contractual Services	688,422.09	1,472,200.24	0.00	2,465,627.26	487,175.33	3,455,819.50	8,569,244.42
Technology Expenses	591,588.44	10,261,550.27	0.00	1,984,520.21	829,676.05	3,191,201.85	16,858,536.82
Other Operating Expenses	500,233.58	2,326,146.60	1,875.10	1,350,558.83	12,296.22	388,132.78	4,579,243.11
SUBTOTAL: Operating Expenses	\$1,805,058.59	\$18,086,333.96	\$480,480.54	\$20,224,716.59	\$16,183,190.66	\$11,306,880.79	\$68,086,661.13
Supplies and Materials							
General Supplies & Materials	432,266.77	73,647.51	0.00	224,681.14	44.93	32,031.40	762,671.75
Maint & Const Materials	15,573.49	1,350,517.45	0.00	36,045,502.13	183,968.02	238,005.29	37,833,566.38
Automotive Supplies & Materials	0.00	2,647,562.32	0.00	12,198,142.48	0.00	128.94	14,845,833.74
SUBTOTAL: Supplies and Materials	\$447,840.26	\$4,071,727.28	\$0.00	\$48,468,325.75	\$184,012.95	\$270,165.63	\$53,442,071.87
Travel							
In State Travel	96,998.41	142,399.95	0.00	61,413.40	110,221.41	95,452.86	506,486.03
Out of State Travel	3,845.27	127,579.40	0.00	0.00	1,684.51	2,640.38	135,749.56
SUBTOTAL: Travel	\$100,843.68	\$269,979.35	\$0.00	\$61,413.40	\$111,905.92	\$98,093.24	\$642,235.59
Capital Outlay							
Land	0.00	(312,004.68)	311,714.16	0.00	5,792,476.45	0.00	5,792,185.93
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	491,080,581.19	0.00	491,080,581.19
Buildings	0.00	205,500.00	2,321,030.70	0.00	0.00	0.00	2,526,530.70
Heavy Equipment and Vehicles	0.00	0.00	0.00	6,928,315.09	0.00	0.00	6,928,315.09
IT Hardware / Software	0.00	0.00	0.00	11,495.00	0.00	0.00	11,495.00
Specialty Equipment	5,496.86	7,200.00	0.00	13,960.00	317,745.00	1,828,425.20	2,172,827.06
SUBTOTAL: Capital Outlay	\$5,496.86	(\$99,304.68)	\$2,632,744.86	\$6,953,770.09	\$497,190,802.64	\$1,828,425.20	\$508,511,934.97
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	16,919,663.91	16,919,663.91
Highway Safety Office	0.00	(1,730.00)	0.00	0.00	0.00	4,689,671.57	4,687,941.57
Other Government Aid	0.00	0.00	0.00	0.00	(252.74)	47,995,518.90	47,995,266.16
SUBTOTAL: Government Aid & Distr	\$0.00	(\$1,730.00)	\$0.00	\$0.00	(\$252.74)	\$69,604,854.38	\$69,602,871.64
Internal Redistributions							
Redistribution	4,833,696.60	(39,520,323.25)	0.00	14,334,423.57	15,714,975.37	4,637,227.71	0.00
SUBTOTAL: Internal Redistributions	\$4,833,696.60	(\$39,520,323.25)	\$0.00	\$14,334,423.57	\$15,714,975.37	\$4,637,227.71	\$0.00
GRAND TOTAL:	\$14,412,744.99	\$23,999,073.17	\$3,113,225.40	\$115,001,376.12	\$548,493,985.88	\$93,726,338.03	\$798,746,743.59

BUDGET STATUS REPORT
AGENCY SUMMARY BY ORGANIZATIONAL ELEMENT
 February 2023

FISCAL YEAR 2023
 Period Expired 66.67%
 Pay Period Ending 2/12/2023

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	65,449.80	517,447.11	329,008.04	61.13%	0.00
140 - LEGAL	959,185.20	89,008.53	751,527.42	207,657.78	78.35%	171,636.73
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,708,886.76	206,713.95	1,598,523.88	1,110,362.88	59.01%	185,523.87
SUBTOTAL: OFFICE OF THE DIRECTOR	\$4,514,527.11	\$361,172.28	\$2,867,498.41	\$1,647,028.70	63.52%	\$357,160.60
OFFICE OF ENGINEERING						
130 - CONTROLLER DIVISION	2,278,319.33	161,367.36	1,507,074.45	771,244.88	66.15%	0.00
250 - STRATEGIC PLANNING DIVISION	3,552,814.61	2,350,443.33	4,062,252.50	(509,437.89)	114.34%	1,264,608.31
320 - BRIDGE DIVISION	8,229,416.44	751,100.73	5,264,087.72	2,965,328.72	63.97%	2,346,193.19
340 - TRAFFIC ENGINEERING DIVISION	4,966,090.47	303,789.12	2,742,228.94	2,223,861.53	55.22%	258,288.64
350 - RIGHT OF WAY DIVISION	5,187,568.83	370,988.90	2,976,589.13	2,210,979.70	57.38%	12,598.05
360 - PROJECT DEVELOPMENT DIVISION	16,298,477.28	952,301.05	9,001,761.30	7,296,715.98	55.23%	14,302,533.33
370 - ROADWAY DESIGN DIVISION	28,051,723.96	1,256,590.29	13,172,586.99	14,879,136.97	46.96%	23,646,835.32
420 - PROGRAM MANAGEMENT DIVISION	1,866,993.03	93,377.87	937,225.95	929,767.08	50.20%	96,265.01
580 - LOCAL ASSISTANCE DIVISION	2,949,496.32	152,413.78	1,664,931.17	1,284,565.15	56.45%	1,577,852.85
SUBTOTAL: OFFICE OF ENGINEERING	\$73,380,900.27	\$6,392,372.43	\$41,328,738.15	\$32,052,162.12	56.32%	\$43,505,174.70
OFFICE OF OPERATIONS						
170 - HUMAN RESOURCES DIVISION	3,567,884.49	150,413.48	1,533,463.34	2,034,421.15	42.98%	2,050.00
260 - OPERATIONS DIVISION	24,123,422.68	2,813,368.79	12,744,984.32	11,378,438.36	52.83%	6,481,534.43
280 - BUSINESS TECH SUPPORT DIVISION	23,753,593.80	2,283,549.44	18,265,318.74	5,488,275.06	76.89%	12,859,249.95
380 - CONSTRUCTION DIVISION	3,145,269.21	213,295.30	1,995,498.21	1,149,771.00	63.44%	63,467.12
390 - MATERIALS & RESEARCH DIVISION	13,625,804.16	842,290.55	7,557,078.43	6,068,725.73	55.46%	7,334,474.19
610 - DISTRICT 1	35,639,014.89	2,299,074.45	24,458,385.44	11,180,629.45	68.63%	6,634,824.69
620 - DISTRICT 2	23,626,361.18	1,905,345.94	15,298,485.35	8,327,875.83	64.75%	10,299,021.48
630 - DISTRICT 3	33,140,815.51	2,249,256.00	19,681,498.08	13,459,317.43	59.39%	5,142,685.89
640 - DISTRICT 4	35,368,481.02	2,674,053.83	21,907,453.21	13,461,027.81	61.94%	7,326,543.13
650 - DISTRICT 5	23,272,237.23	2,504,263.12	15,188,019.53	8,084,217.70	65.26%	5,669,000.13
660 - DISTRICT 6	26,908,828.90	2,196,595.93	18,232,680.64	8,676,148.26	67.76%	5,380,757.42
670 - DISTRICT 7	19,493,678.30	1,074,845.99	11,518,098.42	7,975,579.88	59.09%	4,497,183.67
680 - DISTRICT 8	17,575,744.11	1,504,518.86	12,104,471.73	5,471,272.38	68.87%	3,727,562.27
SUBTOTAL: OFFICE OF OPERATIONS	\$283,241,135.48	\$22,710,871.68	\$180,485,435.44	\$102,755,700.04	63.72%	\$75,418,354.37
BUDGETARY CONTROL						
902 - SUPPLY BASE	0.00	(329,478.20)	1,389,866.17	(1,389,866.17)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	41,659,491.06	(925,926.54)	(1,189,716.55)	42,849,207.61	(2.86)%	46,715.73
904 - TRANSPORTATION CAPITAL	780,577,631.44	13,481,867.09	573,864,921.97	206,712,709.47	73.52%	1,191,713,494.02
SUBTOTAL: BUDGETARY CONTROL	\$822,237,122.50	\$12,226,462.35	\$574,065,071.59	\$248,172,050.91	69.82%	\$1,191,760,209.75
AGENCY TOTAL	\$1,183,373,685.36	\$41,690,878.74	\$798,746,743.59	\$384,626,941.77	67.50%	\$1,311,040,899.42

**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	61.94	5.87			67.81
3/2/2023					
4/6/2023					
5/11/2023					
6/15/2023					
Total	358.83	61.01	0.00	56.08	475.92

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	2.96	2.11	5.05	40.43		11.39		5.87	67.81
3/2/2023									
4/6/2023									
5/11/2023									
6/15/2023									
Total	106.67	61.36	42.28	76.35	51.64	71.11	43.56	22.95	475.92

	Total	State System			Local System
	Letting(1)	FY-2023 Program (2)	Prior Year Projects (3)	Advanced Projects	FY-2023 Program (4)
% Let to Date	62.1%	63.8%	64.1%	0.0%	58.8%
Actual \$ Let	475.92	358.83	61.01	0.00	56.08
Projected \$ Remaining	290.71	203.35	34.14	13.84	39.38
Total	\$766.63	\$562.18	\$95.15	\$13.84	\$95.46

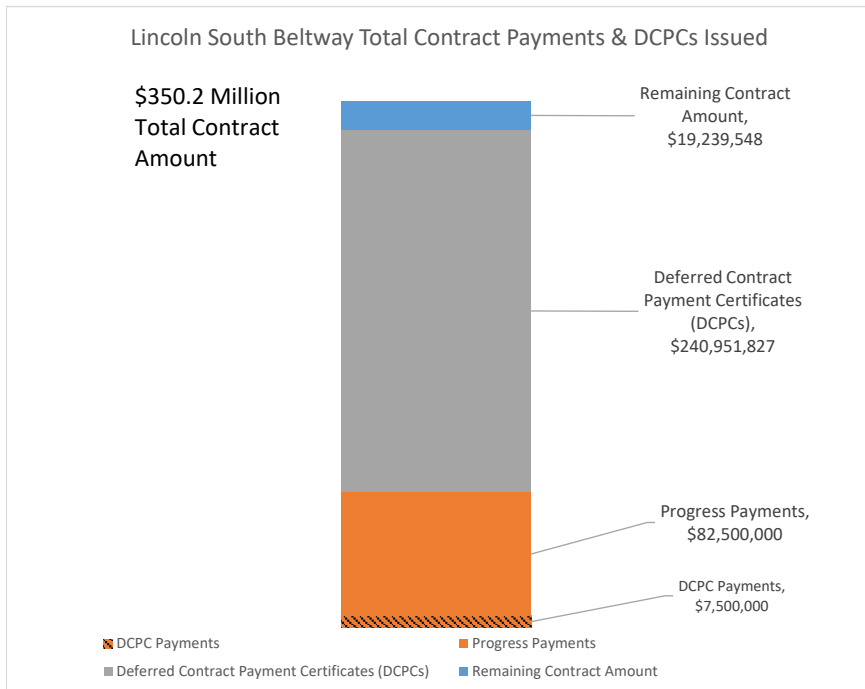
- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
 - (2) FY-2023 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
 - (3) Prior Year Projects - Includes projects from previous years' programs.
 - (4) Local System Program - Includes all local system projects.
- Projected dollars are updated estimates as of February 28, 2023.

Lincoln South Beltway Construction Contract Payments and Deferred Payment Certificates Issued

Through February 2023

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 February 2023)

Remaining Contract Amount	\$19,239,548
Progress Payments	\$82,500,000
Deferred Contract Payment Certificates (DCPCs)	\$240,951,827
DCPC Payments	\$7,500,000

DCPC Payments Due by State Fiscal Year (for DCPCs Issued Through February 2023)

FY 2023	\$7,500,000
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	\$24,231,452
Total DCPCs to date	\$240,951,827

Note: The contract also provides that certain types of change orders are not subject to the quarterly limit and will not be part of the DCPC calculation. The payments for these change orders are not included above. Total Progress Payments of \$82,500,00 were made and first quarterly DCPC payment was made in January 2023.

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FEDERAL APPORTIONMENT DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NATIONAL 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 = IJA		Infrastructure Investment and Jobs Act = IJA							
	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	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	\$ 59,479	\$ 462.073	\$ 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	58,765	339,011						
August Redistribution	4,178	20,000	6,177	26,000								
Total Annual Obligation Authority	\$50,543	297,251	\$ 57,473	371,402	\$ 58,765	339,011						

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.
NDOT received their full obligation authority per Public Law 117-328.

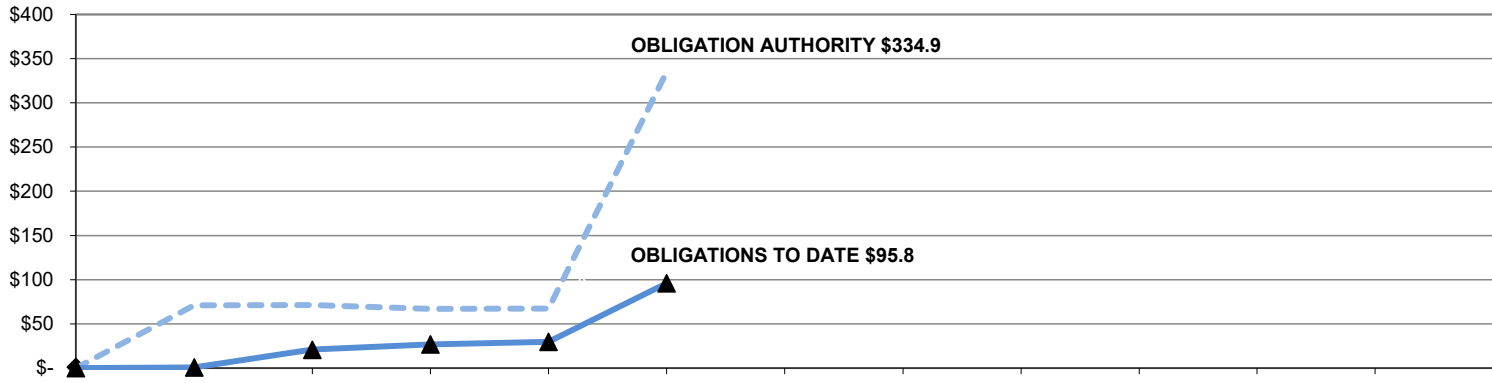
**STATUS OF FEDERAL HIGHWAY APPORTIONMENTS
FEDERAL FY-2023
FEBRUARY 28, 2023**

APPORTIONMENT TYPE	APPORT	FAST Act & IIJA	TRANSFERS	TOTAL	OBLIGATIONS ^(A)	CURRENT	ADVANCED	UNPAID
	BALANCE 9/30/2022	FY-2023 APPORT ^(B)	ADJ & SPECIAL APPORT			BALANCE	CONSTRUCTION COMMITTED	
National Hwy Perf Prog (NHPP)	2,919,312	207,541,470	-	210,460,782	40,691,046	169,769,737	258,836,863	81,256,442
- Highway Bridge Program	-	-	-	-	-	-	-	22,613
STBG/STP - Bridge Off System	71,480	5,036,343	-	5,107,823	5,104,913	2,910	-	10,882,242
STBG/STP - Flexible - Any Area	4,224,231	43,418,458	7,076,924	54,719,612	33,741,515	20,978,098	79,080,631	65,164,373
STBG/STP - MAPA - Omaha	7,529,619	15,115,820	-	22,645,439	(958,501)	23,603,940	35,681,971	28,535,920
STBG/STP - LCLC - Lincoln	20,429,489	7,139,647	-	27,569,136	557,785	27,011,352	73,093	1,854,169
STBG/STP - 5,001 to 200,000 Pop	693,793	-	-	693,793	-	693,793	-	32,237,950
STBG/STP - 5,000 & Less Pop	183,876	15,187,786	-	15,371,662	11,821,834	3,549,828	-	17,153,994
STBG 5K-49,999 Population	617,854	8,107,333	-	8,725,187	-	8,725,187	-	6,429,449
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	218,352	15,982,444	-	7,241,880
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	1,413,740	(1,838,711)	2,799,759	-	2,799,759	-	-
Protect Program IIJA	10,266,897	5,129,258	(5,238,213)	10,157,942	-	10,157,942	-	-
Protect Planning IIJA	209,529	213,719	-	423,248	-	423,248	-	-
Highway Safety Improvemt Prog	35,298,968	20,201,523	-	55,500,491	1,370,705	54,129,786	1,115,919	13,136,388
Rail-Hwy - Hazard Elimination	1,254,081	3,952,395	-	5,206,476	58,749	5,147,727	-	2,812,847
Rail-Hwy - Protection Devices	9,919,521	-	-	9,919,521	(150,735)	10,070,256	-	1,490,217
Highway Planning	3,280,051	5,464,719	-	8,744,770	(1,253,985)	9,998,755	-	6,362,379
Research	19,427	1,821,573	46,357	1,887,357	122,742	1,764,614	141,795	7,267,387
Metropolitan Planning	882,822	2,230,188	-	3,113,010	-	3,113,010	-	2,290,881
National Hwy Freight Program	512,211	10,020,078	-	10,532,289	-	10,532,289	-	383,463
TAP - Flex	6,099,905	4,277,984	-	10,377,889	521,703	9,856,186	-	1,267,733
TAP - >200,000 Population	3,247,712	3,084,839	(500,000)	5,832,551	2,984,181	2,848,370	-	4,168,648
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	863,014	-
TAP - 5,000 and Less Population	3,522,825	1,855,118	-	5,377,943	-	5,377,943	-	368,358
Recreational Trails	3,613,649	1,217,387	(332,174)	4,498,862	950,000	3,548,862	-	1,910,616
Enhancement	1,010	-	-	1,010	-	1,010	-	324,418
Safe Routes to School Prog	243,972	-	-	243,972	-	243,972	-	-
Redistribution - Certain Auth.	-	4,219,062	-	4,219,062	-	4,219,062	-	7,234,753
Repurposed/Special Earmark	-	-	-	-	-	-	-	1,080,789
Other	-	-	-	-	-	-	-	-
Total Formula Funds	\$ 133,113,140	\$ 387,027,695	\$ (1,062,057)	\$ 519,078,778	\$ 95,780,303	\$ 423,298,474	\$ 375,793,285	\$ 301,355,648
Allocated/Discretionary Funds	495,857	-	154,530	650,387	355,888	294,499	-	188,759
Total Subject to Annual Obligation Limits	\$ 133,608,997	\$ 387,027,695	\$ (907,527)	\$ 519,729,165	\$ 96,136,191	\$ 423,592,974	\$ 375,793,285	\$ 301,544,407
Special Limit/Allocated Exempt	103,006,753	75,330,895	(450,960)	177,886,688	30,657,784	147,228,904	-	69,692,461
Equity Bonus	-	-	-	-	-	-	-	-
GRAND TOTAL	\$ 236,615,750	\$ 462,358,590	\$ (1,358,487)	\$ 697,615,853	\$ 126,793,975	\$ 570,821,878	\$ 375,793,285	\$ 371,236,868

(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	67.1	334.9							
QA Used	0.0	0.7	20.8	26.8	29.5	95.8							

	<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 February 28, 2023		
Formula Obligation Limitation	\$	345.4	\$	339.0	
August Redistribution		26.0		-	
Redistribution - TIFIA		-		-	
Transfers	\$	0.8	\$	(4.1)	Period Expired
Subtotal	\$	372.2	\$	334.9	41.7%
Other Allocation Obligation Limitation		0.1		-	
Annual Obligation Limitation	\$	372.3	\$	334.9	
Formula Obligations to Date		(372.3)		(95.8)	Obligated
Allocated Obligations to Date		-		-	28.6%
Subtotal	\$	(372.3)	\$	(95.8)	
Obligation Authority Balance		0.0		\$ 239.1	
<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	
Hwy Infra Brdg Repl-2023 APPN		0.0		19.4	
Previous Years Funding		61.3		102.5	
Total Special Obligation Limitation	\$	168.0	\$	177.8	
Obligations to Date		(64.7)		(30.7)	
Obligation Authority Balance	\$	103.3	\$	147.2	

NDOT received their full obligation authority per Public Law 117-328.

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM**

CURRENT MONTH - FEBRUARY 2023

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	1,858,636.97	0.00	180.68	20,489.82	8,780.42	1,888,087.89
	RIGHT OF WAY	152,564.09	0.00	0.00	7,031.39	0.00	159,595.48
	CONSTRUCTION	(41,227,225.96)	47,210,480.92	(14,830.94)	202,401.75	0.00	6,170,825.77
	CONSTRUCTION ENGINEERING	(232,924.75)	1,103,286.11	8,958.20	91,294.26	777.55	971,391.37
	PLANNING & RESEARCH	(131,893.24)	136,222.06	0.00	0.00	12,183.91	16,512.73
	TOTAL	\$ (39,580,842.89)	\$ 48,449,989.09	\$ (5,692.06)	\$ 321,217.22	\$ 21,741.88	\$ 9,206,413.24
LOCAL	PRELIMINARY ENGINEERING	18,062.96	263,954.03	6,375.26	21,754.96	2,557.72	312,704.93
	RIGHT OF WAY	260.23	10,548.40	16.36	788.12	248.43	11,861.54
	CONSTRUCTION	240,888.70	960,995.35	24,147.89	309,914.20	754.40	1,536,700.54
	CONSTRUCTION ENGINEERING	28,991.79	122,368.76	3,746.24	47,518.99	155.16	202,780.94
	TOTAL	\$ 288,203.68	\$ 1,357,866.54	\$ 34,285.75	\$ 379,976.27	\$ 3,715.71	\$ 2,064,047.95
NON-HWY	PRELIMINARY ENGINEERING	1,294,723.67	10,825.51	(189.21)	11,761.47	2,669.83	1,319,791.27
	RIGHT OF WAY	119,012.94	0.00	0.00	0.00	0.00	119,012.94
	CONSTRUCTION	200,000.00	160,347.03	(17,896.11)	45,546.68	0.00	387,997.60
	CONSTRUCTION ENGINEERING	607,335.56	31,975.43	(596.41)	8,590.23	0.00	647,304.81
	TRAFFIC SAFETY & TRANS	(701,971.27)	1,219,417.35	0.00	0.00	30,000.00	547,446.08
	PLANNING & RESEARCH	854,018.29	2,290,601.52	0.00	32,648.04	(30,606.58)	3,146,661.27
	PUBLIC TRANSPORTATION ASSIST	2,026,212.39	847,670.98	0.00	0.00	86,174.89	2,960,058.26
	INFORMATION TECHNOLOGY	12,295.99	10,094.74	0.00	0.00	0.00	22,390.73
	TOTAL	\$ 4,411,627.57	\$ 4,570,932.56	\$ (18,681.73)	\$ 98,546.42	\$ 88,238.14	\$ 9,150,662.96
TOTAL - CURRENT MONTH		\$ (34,881,011.64)	\$ 54,378,788.19	\$ 9,911.96	\$ 799,739.91	\$ 113,695.73	\$ 20,421,124.15

FISCAL YEAR TO DATE - FEBRUARY 2023

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	18,285,883.50	0.00	2,085.15	161,940.64	73,567.03	18,523,476.32
	RIGHT OF WAY	4,597,729.49	0.00	0.00	261,621.66	0.00	4,859,351.15
	CONSTRUCTION	143,979,800.38	326,463,982.70	1,058,946.60	19,942,735.65	796,544.44	492,242,009.77
	CONSTRUCTION ENGINEERING	5,178,104.52	8,245,354.06	93,963.17	265,350.77	92,867.02	13,875,639.54
	PLANNING & RESEARCH	221,068.60	216,799.62	0.00	0.00	237,314.27	675,182.49
	TOTAL	\$ 172,262,586.49	\$ 334,926,136.38	\$ 1,154,994.92	\$ 20,631,648.72	\$ 1,200,292.76	\$ 530,175,659.27
LOCAL	PRELIMINARY ENGINEERING	1,071,333.53	2,014,780.56	74,257.28	(732,739.55)	7,528.99	2,435,160.81
	RIGHT OF WAY	(952,655.64)	2,806,955.97	31,246.54	392,437.84	61,167.00	2,339,151.71
	CONSTRUCTION	4,734,864.35	24,722,320.56	1,929,936.03	3,412,607.69	430,269.84	35,229,998.47
	CONSTRUCTION ENGINEERING	121,281.24	2,478,395.17	164,564.44	548,718.89	10,774.06	3,323,733.80
	TOTAL	\$ 4,974,823.48	\$ 32,022,452.26	\$ 2,200,004.29	\$ 3,621,024.87	\$ 509,739.89	\$ 43,328,044.79
NON-HWY	PRELIMINARY ENGINEERING	11,246,116.64	99,734.80	(189.21)	20,338.61	14,630.19	11,380,631.03
	RIGHT OF WAY	813,226.38	0.00	0.00	0.00	0.00	813,226.38
	CONSTRUCTION	1,782,504.58	2,320,350.92	0.00	567,653.49	0.00	4,670,508.99
	CONSTRUCTION ENGINEERING	4,602,837.64	327,827.03	(6.93)	81,975.66	0.00	5,012,633.40
	TRAFFIC SAFETY & TRANS	648,396.85	6,366,353.82	0.00	0.00	30,000.00	7,044,750.67
	PLANNING & RESEARCH	2,768,468.62	5,945,585.81	0.00	80,438.08	1,646,054.17	10,440,546.68
	PUBLIC TRANSPORTATION ASSIST	6,690,453.96	10,425,576.53	23,406.00	17,080.44	358,058.86	17,514,575.79
	INFORMATION TECHNOLOGY	145,800.00	762,786.30	0.00	0.00	0.00	908,586.30
	TOTAL	\$ 28,697,804.67	\$ 26,248,215.21	\$ 23,209.86	\$ 767,486.28	\$ 2,048,743.22	\$ 57,785,459.24
TOTAL - FISCAL YEAR TO DATE		\$ 205,935,214.64	\$ 393,196,803.85	\$ 3,378,209.07	\$ 25,020,159.87	\$ 3,758,775.87	\$ 631,289,163.30

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT
FEBRUARY 2023**

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	2,175,100,254.53	1,113,531,485.58	1,061,568,768.95	(39,580,842.89)	172,262,586.49	(25,644,792.46)
	FEDERAL	1,632,678,010.59	1,368,838,667.41	263,839,343.18	48,449,989.09	334,926,136.38	53,354,919.80
	COUNTY	3,510,417.95	2,802,083.12	708,334.83	(5,692.06)	1,154,994.92	67,272.74
	CITY	106,103,062.83	77,830,306.46	28,272,756.37	321,217.22	20,631,648.72	4,684,341.92
	OTHER	17,214,779.70	14,808,639.77	2,406,139.93	21,741.88	1,200,292.76	187,098.97
STATE HIGHWAY SYSTEM TOTALS		\$ 3,934,606,525.60	\$ 2,577,811,182.34	\$ 1,356,795,343.26	\$ 9,206,413.24	\$ 530,175,659.27	\$ 32,648,840.97
LOCAL HIGHWAY SYSTEM							
	STATE	64,573,375.21	43,328,352.12	21,245,023.09	288,203.68	4,974,823.48	768,756.13
	FEDERAL	363,470,338.08	279,379,383.98	84,090,954.10	1,357,866.54	32,022,452.26	2,658,050.41
	COUNTY	20,883,643.49	17,133,549.05	3,750,094.44	34,285.75	2,200,004.29	55,871.55
	CITY	127,167,428.73	78,630,413.24	48,537,015.49	379,976.27	3,621,024.87	709,810.84
	OTHER	6,414,331.30	5,509,425.97	904,905.33	3,715.71	509,739.89	4,585.91
LOCAL HIGHWAY SYSTEM TOTALS		\$ 582,509,116.81	\$ 423,981,124.36	\$ 158,527,992.45	\$ 2,064,047.95	\$ 43,328,044.79	\$ 4,197,074.84
NON-HIGHWAY							
	STATE	465,808,899.90	393,567,514.12	72,241,385.78	4,411,627.57	28,697,804.67	7,807,897.77
	FEDERAL	263,887,003.39	141,255,258.09	122,631,745.30	4,570,932.56	26,248,215.21	7,949,349.01
	COUNTY	645,001.76	598,125.61	46,876.15	(18,681.73)	23,209.86	(18,681.73)
	CITY	10,126,527.81	5,601,261.67	4,525,266.14	98,546.42	767,486.28	186,339.18
	OTHER	15,911,933.20	13,343,524.93	2,568,408.27	88,238.14	2,048,743.22	357,895.53
NON-HIGHWAY TOTALS		\$ 756,379,366.06	\$ 554,365,684.42	\$ 202,013,681.64	\$ 9,150,662.96	\$ 57,785,459.24	\$ 16,282,799.76
GRAND TOTALS		\$ 5,273,495,008.47	\$ 3,556,157,991.12	\$ 1,717,337,017.35	\$ 20,421,124.15	\$ 631,289,163.30	\$ 53,128,715.57

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY WORK PHASE
FEBRUARY 2023**

WORK PHASE	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
OTHER	0.01	0.00	0.01	0.00	0.00	0.00
PRELIMINARY ENGINEERING	578,422,408.55	389,263,718.13	189,158,690.42	3,520,584.09	32,339,268.16	7,913,504.88
RIGHT OF WAY	176,477,327.85	129,415,576.41	47,061,751.44	290,469.96	8,011,729.24	1,389,061.71
UTILITIES	52,343,118.38	31,719,010.17	20,624,108.21	78,782.72	2,346,827.52	111,501.32
CONSTRUCTION	3,928,296,051.65	2,676,152,479.41	1,252,143,572.24	8,016,741.19	529,795,689.71	28,731,115.08
CONSTRUCTION ENGINEERING	277,419,246.31	154,226,421.05	123,192,825.26	1,821,477.12	22,212,006.74	3,775,357.43
TRAFFIC SAFETY	42,703,652.42	23,540,152.07	19,163,500.35	547,446.08	7,044,750.67	1,204,900.12
PLANNING & RESEARCH	101,759,241.70	72,950,430.28	28,808,811.42	3,163,174.00	11,115,729.17	4,632,718.16
PUBLIC TRANSPORTATION	113,009,796.97	76,477,976.43	36,531,820.54	2,960,058.26	17,514,575.79	4,563,839.39
INFORMATION TECHNOLOGY	3,064,164.63	2,412,227.17	651,937.46	22,390.73	908,586.30	806,717.48
GRAND TOTALS	\$ 5,273,495,008.47	\$ 3,556,157,991.12	\$ 1,717,337,017.35	\$ 20,421,124.15	\$ 631,289,163.30	\$ 53,128,715.57

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY FINANCING PARTICIPANT
FEBRUARY 2023**

FUND	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
STATE FUNDS						
ROADS OPERATION FUND	1,302,142,165.86	945,379,227.80	356,762,938.06	7,476,239.78	116,457,002.59	15,583,628.32
ROADS OPERATION FUND AC*	314,639,828.75	2,058,884.91	312,580,943.84	(44,270,000.80)	(22,303,807.51)	(42,813,011.22)
GRADE CROSSING FUND	1,850,240.44	1,041,242.93	808,997.51	758.85	524,411.34	758.85
GRADE SEPARATION-TMT	8,574,157.29	8,563,913.07	10,244.22	215.69	1,093,687.98	610.23
MAPA BRIDGE STUDY	98,125.88	98,124.61	1.27	98,124.61	46,788.54	3,638.50
RECREATION ROAD FUND	19,479,365.17	14,007,183.31	5,472,181.86	169,581.33	2,216,031.73	258,884.07
ST HWY CAPITAL IMPR	829,691,142.44	421,526,062.44	408,165,080.00	989,085.56	82,054,278.55	6,538,983.30
STATE AID BRIDGE	5,954,742.68	2,235,656.22	3,719,086.46	2,355.65	180,863.66	18,723.01
TRANS INFRA BANK	223,052,761.13	155,517,056.53	67,535,704.60	652,627.69	25,665,957.76	3,339,646.38
TOTAL STATE FUNDS	\$ 2,705,482,529.64	\$ 1,550,427,351.82	\$ 1,155,055,177.82	\$ (34,881,011.64)	\$ 205,935,214.64	\$ (17,068,138.56)
FEDERAL FUNDS	2,260,035,352.06	1,789,473,309.48	470,562,042.58	54,378,788.19	393,196,803.85	63,962,319.22
COUNTY FUNDS	25,039,063.20	20,533,757.78	4,505,305.42	9,911.96	3,378,209.07	104,462.56
CITY FUNDS	243,397,019.37	162,061,981.37	81,335,038.00	799,739.91	25,020,159.87	5,580,491.94
OTHER FUNDS	39,541,044.20	33,661,590.67	5,879,453.53	113,695.73	3,758,775.87	549,580.41
GRAND TOTALS	\$ 5,273,495,008.47	\$ 3,556,157,991.12	\$ 1,717,337,017.35	\$ 20,421,124.15	\$ 631,289,163.30	\$ 53,128,715.57

*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
February 28, 2023**

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	\$ 9,674,515.00	\$ 66,625,410.05	\$ 685,017,509.11		
Expenditures					
Expressway and High Priority Corridors	973,598.04	80,936,467.03	341,758,446.79	398,659,762.09	273,612,025.75
Other Highways	15,487.52	1,117,811.52	79,767,615.65	9,505,317.91	132,374,631.43
BNA Projects Completed/Closed			158,878,188.53		
Total	\$ 989,085.56	\$ 82,054,278.55	\$ 580,404,250.97	\$ 408,165,080.00	\$ 405,986,657.18
Funds Available to be Expended on Active Projects and Planned Future Projects			\$ 104,613,258.14		

Transportation Innovation Act Financial Status February 28, 2023

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	\$ 2,270,455.35	\$ 19,831,198.35	\$ 205,901,012.05		
Expenditures					
Accelerated State Highway Capital Improvement Program	365,858.05	21,794,774.41	141,680,666.96	54,383,921.07	250,796,677.84
County Bridge Match Program	86,769.64	2,321,183.35	10,963,640.07	12,349,446.81	3,317,186.00
Economic Opportunity Program	200,000.00	1,550,000.00	2,872,749.50	802,336.72	13,740,500.00
TIB Projects Completed/Closed			5,332,421.20		
Total Expenditures	\$ 652,627.69	\$ 25,665,957.76	\$ 160,849,477.73	\$ 67,535,704.60	\$ 267,854,363.84
Funds Available to be Expended on Active Projects and Planned Future Projects			\$ 45,051,534.32		

**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 February 28, 2023

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

County Apportionment	County Name	Balance
3001	ADAMS COUNTY	974,068.00
3002	ANTELOPE COUNTY	286,699.21
3005	BLAINE COUNTY	246,249.16
3006	BOONE COUNTY	237,751.74
3010	BUFFALO COUNTY	353,729.79
3012	BUTLER COUNTY	30,164.57
3013	CASS COUNTY	940,983.62
3014	CEDAR COUNTY	380,189.71
3018	CLAY COUNTY	262,914.19
3019	COLFAX COUNTY	1,177,489.16
3020	CUMING COUNTY	527,909.82
3021	CUSTER COUNTY	510.87
3022	DAKOTA COUNTY	120,157.20
3024	DAWSON COUNTY	52,367.67
3026	DIXON COUNTY	240,458.87
3028	DOUGLAS COUNTY	424,940.67
3030	FILLMORE COUNTY	804,144.50
3032	FRONTIER COUNTY	156,224.64
3033	FURNAS COUNTY	47,710.32
3034	GAGE COUNTY	244,741.82
3036	GARFIELD COUNTY	39,048.13
3037	GOSPER COUNTY	53,684.71
3039	GREELEY COUNTY	8,307.98
3040	HALL COUNTY	673,207.99
3045	HOLT COUNTY	154,679.26
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	1,551,233.56
3078	SAUNDERS COUNTY	100,387.12
3079	SCOTTS BLUFF COUNTY	7,401.71
3080	SEWARD COUNTY	432,585.06
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

March
2023

Nebraska Department of Transportation Financial Report



Lincoln South Beltway

NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

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March 2023 Highlights

- ⇨ The state revenue projections in this report were developed in December 2022. 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 March exceeded revenue by \$23.4 million. Fiscal year to date expenditures surpassed revenue by \$36.2 million (page 4).
- ⇨ Projected \$1.1 billion in total receipts (Roads Division) for the fiscal year with a state fuel tax at 29.0 cents, effective January 1, 2023. The month of March's major revenue categories: Motor Fuel Tax revenue was under the projected amount by - \$1.4 million or -7.2%, motor vehicle registration revenue was over the projected amount by \$69.0 thousand or 1.7% and motor vehicle sales tax was over the projected amount by \$1.0 million or 7.8%. Highway Cash Fund receipts for FY23 to date were under than projections by -\$1.8 million or -0.5% (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).

March expenditures totaled \$80.2 million. Fiscal year to date expenditures totaled \$879.0 million, 74.3% of the yearly budget. For payroll purposes only, this includes the payroll reporting period of February 13, 2023 thru March 12, 2023. The payroll additive rate is established at 75% and the administrative rate is 2.26%.
- ⇨ Highway construction contract lettings fiscal year to date totaled \$525.2 million, \$460.0 million on the state highway system (page 20).
- ⇨ The March report includes a page describing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract (page 21).
- ⇨ Nebraska received net formula apportionments totaling \$390.6 million for FY23 with adjustments to date and obligation limitation of \$339.0 million through September 30, 2023. As of March 31, 2023, NDOT had an obligation authority balance of \$226.7 million (pages 24, 25, and 26).
- ⇨ Since the Build Nebraska Act became effective on July 1, 2013, revenue totaling \$692.6 million has been received to date with allocated expenditures totaling \$582.9 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 \$157.9 million has been received to date with expenditures totaling \$162.0 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
March 2023

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
ASSETS							
Current Assets							
Cash & Cash Equivalents	385,664,886.36	408,975,852.21	(23,310,965.85)	(5.70)	457,639,929.81	(71,975,043.45)	(15.73)
Federal Receivables	4,345,607.74	5,574,462.47	(1,228,854.73)	(22.04)	4,863,147.55	(517,539.81)	(10.64)
Other Receivables	27,113,904.19	26,290,608.96	823,295.23	3.13	15,156,775.58	11,957,128.61	78.89
Inventories	3,482,172.62	3,400,074.65	82,097.97	2.41	2,807,552.39	674,620.23	24.03
Total Current Assets	\$420,606,570.91	\$444,240,998.29	(\$23,634,427.38)	(5.32)%	\$480,467,405.33	(\$59,860,834.42)	(12.46)%
Capital Assets							
Equipment	61,360,209.76	62,149,282.10	(789,072.34)	(1.27)	63,377,395.40	(2,017,185.64)	(3.18)
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	\$8,864,411,933.61	\$8,865,201,005.95	(\$789,072.34)	(0.01)%	\$8,714,946,533.44	\$149,465,400.17	1.72 %
Total Assets	\$9,285,018,504.52	\$9,309,442,004.24	(\$24,423,499.72)	(0.26)%	\$9,195,413,938.77	\$89,604,565.75	0.97 %
LIABILITIES							
Current Liabilities							
Accounts Payable	3,383,585.76	3,686,751.18	(303,165.42)	(8.22)	1,841,103.69	1,542,482.07	83.78
Retention Payable	241,855,793.82	241,656,614.97	199,178.85	0.08	212,756,753.97	29,099,039.85	13.68
Other Payables	43,630,362.76	43,637,427.50	(7,064.74)	(0.02)	54,811,756.08	(11,181,393.32)	(20.40)
Total Current Liabilities	\$288,869,742.34	\$288,980,793.65	(\$111,051.31)	(0.04)%	\$269,409,613.74	\$19,460,128.60	7.22 %
Total Liabilities	\$288,869,742.34	\$288,980,793.65	(\$111,051.31)	(0.04)%	\$269,409,613.74	\$19,460,128.60	7.22 %
NET ASSETS							
Capital Equity							
Capital	8,864,411,933.61	8,865,201,005.95	(789,072.34)	(0.01)	8,714,946,533.44	149,465,400.17	1.72
Total Capital Equity	\$8,864,411,933.61	\$8,865,201,005.95	(\$789,072.34)	(0.01)%	\$8,714,946,533.44	\$149,465,400.17	1.72 %
Fund Balance							
Reserved Fund Balance	(238,373,621.20)	(238,256,540.32)	(117,080.88)	0.05	(209,949,201.58)	(28,424,419.62)	13.54
Unreserved Fund Balance	370,110,449.77	393,516,744.96	(23,406,295.19)	(5.95)	421,006,993.17	(50,896,543.40)	(12.09)
Total Fund Balance	\$131,736,828.57	\$155,260,204.64	(\$23,523,376.07)	(15.15)%	\$211,057,791.59	(\$79,320,963.02)	(37.58)%
Total Net Assets	\$8,996,148,762.18	\$9,020,461,210.59	(\$24,312,448.41)	(0.27)%	\$8,926,004,325.03	\$70,144,437.15	0.79 %
Total Liabilities and Net Assets	\$9,285,018,504.52	\$9,309,442,004.24	(\$24,423,499.72)	(0.26)%	\$9,195,413,938.77	\$89,604,565.75	0.97 %

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
MARCH 2023**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
Revenue								
State Revenues	45,154,993.36	52,167,949.28	(7,012,955.92)	(13.44)	404,101,013.37	416,401,258.31	(12,300,244.94)	(2.95)
Federal Reimbursements	9,962,518.93	54,378,788.19	(44,416,269.26)	(81.68)	403,159,322.78	382,877,527.59	20,281,795.19	5.30
Local Revenues	922,092.95	614,379.26	307,713.69	50.09	29,191,199.38	31,688,025.89	(2,496,826.51)	(7.88)
Other Entities Revenues	805,593.51	389,135.43	416,458.08	107.02	6,388,171.57	4,911,913.99	1,476,257.58	30.05
Total Revenue	\$56,845,198.75	\$107,550,252.16	(\$50,705,053.41)	(47.15) %	\$842,839,707.10	\$835,878,725.78	\$6,960,981.32	0.83 %
Expenditures								
Administration	1,591,716.71	2,190,437.22	(598,720.51)	(27.33)	16,004,461.70	16,442,326.67	(437,864.97)	(2.66)
Highway Maintenance	13,263,109.10	14,624,386.28	(1,361,277.18)	(9.31)	128,264,485.22	111,708,334.23	16,556,150.99	14.82
Capital Facilities	736,073.81	442,894.73	293,179.08	66.20	3,849,299.21	5,093,377.25	(1,244,078.04)	(24.43)
Services and Support	3,732,765.97	2,704,006.45	1,028,759.52	38.05	27,731,839.14	31,205,060.16	(3,473,221.02)	(11.13)
Construction	59,486,419.32	18,328,589.62	41,157,829.70	224.56	679,400,779.59	566,016,110.39	113,384,669.20	20.03
Highway Safety Office	453,332.27	535,758.08	(82,425.81)	(15.38)	5,481,204.33	4,396,648.01	1,084,556.32	24.67
Public Transit	983,819.43	2,864,806.36	(1,880,986.93)	(65.66)	18,261,911.01	16,850,527.79	1,411,383.22	8.38
Total Expenditures	\$80,247,236.61	\$41,690,878.74	\$38,556,357.87	92.48 %	\$878,993,980.20	\$751,712,384.50	\$127,281,595.70	16.93 %
Excess Revenue (Expenditures)	(\$23,402,037.86)	\$65,859,373.42	(\$89,261,411.28)	(135.53) %	(\$36,154,273.10)	\$84,166,341.28	(\$120,320,614.38)	(142.96) %

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
March 2023**

	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	(98,124.61)	172,021,235.76	36,300,486.93	112,227,082.53	47,080,632.92	5,773,226.35	1,775,378.53	10,519,656.85	64,061.10	385,663,636.36
Other Current Assets	0.00	34,942,934.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,942,934.55
Capital Assets	0.00	8,864,411,933.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,864,411,933.61
TOTAL ASSETS	(\$98,124.61)	\$9,071,376,103.92	\$36,300,486.93	\$112,227,082.53	\$47,080,632.92	\$5,773,226.35	\$1,775,378.53	\$10,519,656.85	\$64,061.10	\$9,285,018,504.52
LIABILITIES										
Current Liabilities	0.00	288,869,742.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	288,869,742.34
TOTAL LIABILITIES	\$0.00	\$288,869,742.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$288,869,742.34
NET ASSETS										
Fund Balance	(51,336.07)	268,654,598.09	(287,877,893.98)	120,042,126.97	50,886,293.73	5,463,691.46	2,012,307.18	9,782,516.81	(1,021,202.52)	167,891,101.67
Capital Equity	0.00	8,864,411,933.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,864,411,933.61
Accrued Interfund Transfer	0.00	(4,398,213.10)	0.00	2,454,993.04	1,187,768.05	15,095.56	8,630.78	35,431.18	696,294.49	0.00
Revenues	0.00	417,254,721.29	324,178,380.91	74,239,234.11	21,860,296.95	1,427,940.21	299,334.39	3,003,254.08	576,545.16	842,839,707.10
Costs	(46,788.54)	(763,416,678.31)	0.00	(84,509,271.59)	(26,853,725.81)	(1,133,500.88)	(544,893.82)	(2,301,545.22)	(187,576.03)	(878,993,980.20)
TOTAL NET ASSETS	(\$98,124.61)	\$8,782,506,361.58	\$36,300,486.93	\$112,227,082.53	\$47,080,632.92	\$5,773,226.35	\$1,775,378.53	\$10,519,656.85	\$64,061.10	\$8,996,148,762.18
TOTAL LIABILITIES AND NET ASSETS	(\$98,124.61)	\$9,071,376,103.92	\$36,300,486.93	\$112,227,082.53	\$47,080,632.92	\$5,773,226.35	\$1,775,378.53	\$10,519,656.85	\$64,061.10	\$9,285,018,504.52

FUND BALANCES AND INVESTMENT EARNINGS
Roads Divisions
March 2023

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	55.7	107.6	56.8			
Expenditures	152.2	124.7	138.9	132.8	93.8	61.7	52.8	41.7	80.2			
Balance	(45.9)	(6.3)	3.2	(30.8)	(7.2)	5.7	2.9	65.9	(23.4)			
Cumulative Balance	(45.9)	(52.2)	(49.1)	(80.0)	(87.2)	(81.5)	(78.6)	(12.7)	(36.1)			

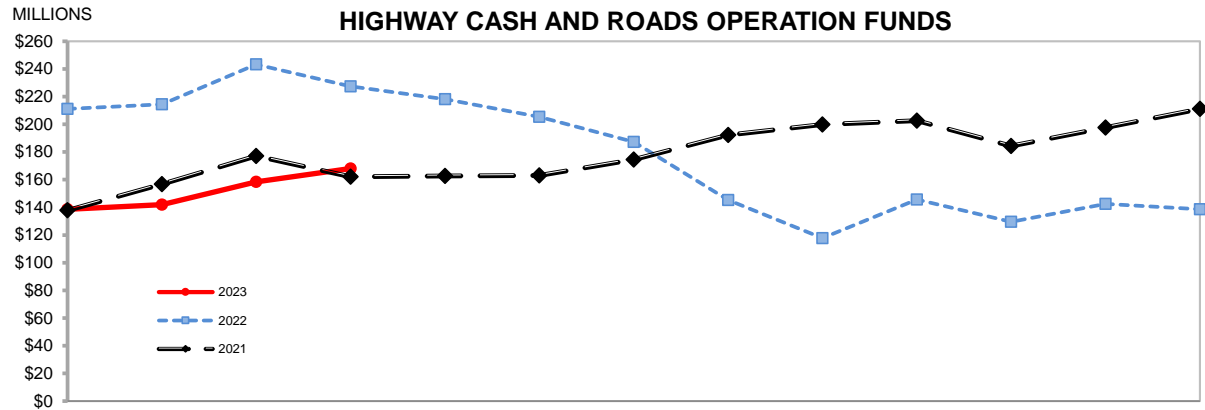
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$684,910.09 in March, with an interest rate of 2.48%. 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%	2.26%	2.29%	2.48%					2.02%
Earnings (Thousands)	\$583	\$554	\$560	\$575	\$602	\$595	\$630	\$637	\$685				\$5,421	\$602

FUND BALANCES - MONTHLY LOW POINT
Roads Divisions
March 2023
(IN MILLIONS)

Total of all funds available as of March 31st is \$383.6 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 \$237.1 million on the 3rd to a low of \$168.1 million on the 30th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
HIGHWAY CASH & ROADS OPERATIONS												
2023	142.0	158.5	168.1									
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
STATE HIGHWAY CAPITAL IMPROVEMENT FUND												
2023	93.0	101.5	105.6									
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
TRANSPORTATION INFRASTRUCTURE BANK FUND												
2023	45.3	45.7	45.7									
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
GRADE CROSSING PROTECTION FUND												
2023	6.5	6.5	7.5									
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
RECREATION ROAD FUND												
2023	10.0	10.0	10.4									
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
STATE AID BRIDGE FUND												
2023	0.0	0.0	0.0									
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

COMBINED SUMMARY OF REVENUES & EXPENDITURES
March 2023

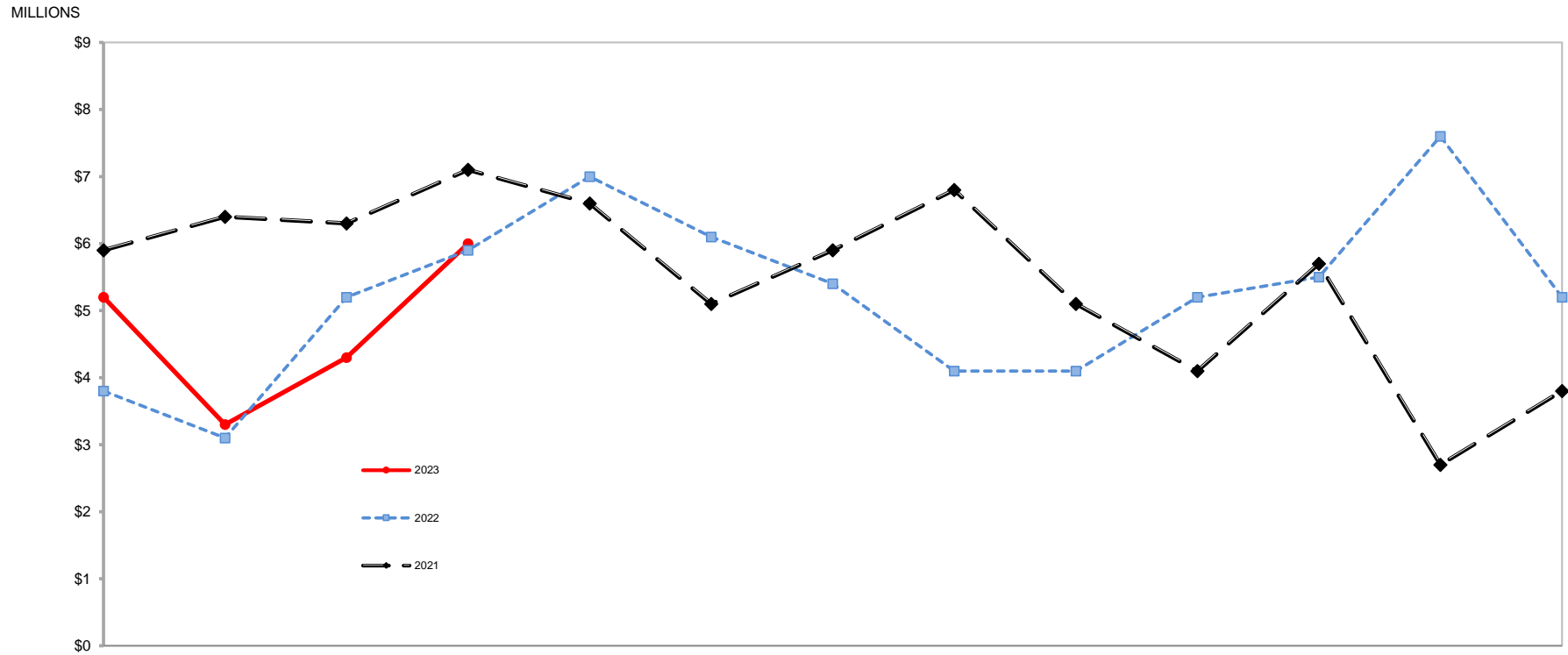
		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
REVENUES:											
450000	Taxes	105,777.79									105,777.79
460000	Intergovernmental			33,150.33				2,051,775.33			2,084,925.66
470000	Sales & Charges				17,512.63	17,066.13					34,578.76
480000	Miscellaneous	12,066.80				24,241.44					36,308.24
490000	Other					15,049.23					15,049.23
TOTAL REVENUES		117,844.59	-	33,150.33	17,512.63	56,356.80	-	2,051,775.33	-	-	2,276,639.68
EXPENDITURES:											
510000	Personal Services	37,443.06		32,093.95	14,601.52	5,198.47					89,337.00
520000	Operating Expenses	11,751.93		4,800.00	8,375.59	3,951.63			149.97		29,029.12
570000	Travel Expenses	1,743.00		1,494.35	977.44						4,214.79
580000	Capital Outlay				3,079.00						3,079.00
590000	Government Aid							934,363.33			934,363.33
TOTAL EXPENDITURES		50,937.99	-	38,388.30	27,033.55	9,150.10	-	934,363.33	149.97	-	1,060,023.24
Excess (Deficiency) of Revenues Over Expenditures		66,906.60	-	(5,237.97)	(9,520.92)	47,206.70	-	1,117,412.00	(149.97)	-	1,216,616.44
OTHER FINANCING SOURCES (USES):											
	Transfers In			5,237.97	9,520.92				149.97	-	
	Transfers Out	(14,908.86)							-		
	Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures		51,997.74	-	-	-	47,206.70	-	1,117,412.00	-	-	1,216,616.44
Fund Balance February 28, 2023		596,135.69	(2,899.36)	-	-	1,841,170.86	29,504.64	2,792,170.81	(14,123.24)	1,280,707.84	6,522,667.24
Fund Balance March 31, 2023		648,133.43	(2,899.36)	-	-	1,888,377.56	29,504.64	3,909,582.81	(14,123.24)	1,280,707.84	7,739,283.68

**COMBINED SUMMARY OF REVENUES & EXPENDITURES
FISCAL YEAR TO DATE (July 1, 2022 through March 31, 2023)**

		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	1,166,431.46									1,166,431.46
460000	Intergovernmental			95,508.50	-	-		22,741,542.30			22,837,050.80
470000	Sales & Charges			8,450.00	192,477.25	138,966.69	35,723.30		-		375,617.24
480000	Miscellaneous	103,318.32				278,202.62			44,531.18		426,052.12
490000	Other					47,457.45					47,457.45
TOTAL REVENUES		1,269,749.78	-	103,958.50	192,477.25	464,626.76	35,723.30	22,741,542.30	44,531.18	-	24,852,609.07
EXPENDITURES:											
510000	Personal Services	357,875.55		331,526.35	151,726.25	76,535.18	-				917,663.33
520000	Operating Expenses	143,982.32		564,546.05	52,970.64	129,265.30	23,443.25		111,002.58	674.65	1,025,884.79
570000	Travel Expenses	19,791.20		8,609.70	13,754.22	680.75	1,524.95		2,473.51		46,834.33
580000	Capital Outlay				6,158.00	-					6,158.00
590000	Government Aid	8,551.81						22,039,785.94			22,048,337.75
TOTAL EXPENDITURES		530,200.88	-	904,682.10	224,609.11	206,481.23	24,968.20	22,039,785.94	113,476.09	674.65	24,044,878.20
Excess (Deficiency) of Revenues Over Expenditures		739,548.90	-	(800,723.60)	(32,131.86)	258,145.53	10,755.10	701,756.36	(68,944.91)	(674.65)	807,730.87
OTHER FINANCING SOURCES (USES):											
	Transfers In			800,723.60	32,131.86		(10,755.10)		68,944.91		
	Transfers Out	(891,045.27)									
	Grant \$ transfer	(145,000.00)						145,000.00			
Excess (Deficiency) of Revenues Over Expenditures		(296,496.37)	-	-	-	258,145.53	-	846,756.36	-	(674.65)	807,730.87
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 March 31, 2023		463,577.38	(2,899.36)	-	-	1,943,315.01	-	4,054,582.81	-	1,280,707.84	7,739,283.68

FUND BALANCES - MONTHLY LOW POINT
Aeronautics Division
March 2023
(IN MILLIONS)

Total funds available as of March 31st is \$7.5 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 \$7.5 million on the 31st to a low of \$6.0 million on the 16th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
AERONAUTICS CASH FUND												
2023	3.3	4.3	6.0									
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

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RECEIPTS

Motor Fuel Tax Rates

Effective Date	7/18	1/19	7/19	1/20	7/20	1/21	7/21	1/22	7/22	1/23	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	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	0.0
Variable Tax ¢	3.5	2.6	3.7	2.8	7.4	3.9	3.9	0.0	-1.0	2.2	3.2
Wholesale Tax ¢	9.7	10.7	9.7	10.2	9.5	8.5	7.5	8.5	9.5	10.5	1.0
Total Tax ¢	28.0¢	29.6¢	29.7¢	29.3¢	33.2¢	28.7¢	27.7¢	24.8¢	24.8¢	29.0¢	4.2¢

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 .6% January through June.

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

MOTOR VEHICLE REGISTRATION AND OTHER REGISTRATION FEES: Fees collected from the registration of all non-exempt vehicles that are required to be licensed for operation on public roads within the State of Nebraska of which the NDOT receives 53 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 MARCH 31, 2023
Roads Division
(\$ THOUSANDS)**

Highway Cash Fund:	TOTAL PROJECTED December 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	\$104,454	\$ 7,785	\$ 7,203	\$ (582)	(7.5%)	\$ 78,300	\$ 77,351	\$ (949)	(1.2%)
Incremental Fixed	27,897	2,076	1,929	(147)	(7.1%)	20,923	20,704	(219)	(1.0%)
Variable	4,978	2,284	2,122	(161)	(7.0%)	(2,694)	(2,905)	(211)	7.8%
Wholesale	<u>90,275</u>	<u>7,194</u>	<u>6,685</u>	<u>(508)</u>	<u>(7.1%)</u>	<u>66,108</u>	<u>65,355</u>	<u>(753)</u>	<u>(1.1%)</u>
Subtotal	227,604	19,339	17,941	(1,398)	(7.2%)	162,637	160,505	(2,132)	(1.3%)
Motor Vehicle Registrations	35,036	3,000	3,133	133	4.4%	25,199	25,330	131	0.5%
Prorate Registrations	<u>14,338</u>	<u>1,032</u>	<u>969</u>	<u>(63)</u>	<u>(6.1%)</u>	<u>10,840</u>	<u>10,429</u>	<u>(411)</u>	<u>(3.8%)</u>
Subtotal	49,374	4,032	4,101	69	1.7%	36,039	35,759	(280)	(0.8%)
Sales Tax on Motor Vehicles	167,083	13,149	14,168	1,019	7.8%	125,186	126,958	1,772	1.4%
Interest	3,983	384	410	26	6.7%	2,959	3,074	115	3.9%
Sale of Supplies and Materials	1,682	136	(206)	(342)	(251.8%)	1,281	824	(457)	(35.7%)
Sale of Fixed Assets	1,178	246	35	(211)	(85.9%)	866	510	(356)	(41.1%)
Excess Limit	2,961	248	276	28	11.5%	2,185	2,165	(20)	(0.9%)
Overload Fines	625	60	27	(33)	(55.8%)	452	385	(67)	(14.8%)
Other Fees	<u>1,928</u>	<u>273</u>	<u>56</u>	<u>(217)</u>	<u>(79.5%)</u>	<u>1,497</u>	<u>1,108</u>	<u>(389)</u>	<u>(26.0%)</u>
SUBTOTAL HIGHWAY CASH FUND	\$ 456,418 (A)	\$ 37,867	\$ 36,807	\$ (1,059)	(2.8%)	\$ 333,103	\$ 331,288	\$ (1,815) (B)	(0.5%)
Incremental Tax Transfer to TIB Fund	(27,895)	(1,995)	(1,941)	54	(2.7%)	(\$21,179)	(21,107)	72	(0.3%)
SUBTOTAL ROADS OPERATIONS CASH FUND	\$ 428,523	\$ 35,872	\$ 34,866	\$ (1,006)	(2.8%)	\$ 311,924	\$ 310,181	\$ (1,743)	(0.6%)
State Hwy Capital Impr Fund	90,658	6,940	7,614	674	9.7%	69,694	74,239	4,545	6.5%
Transportation Infrastructure Bank Fund (TIB)	28,606	2,045	2,029	(16)	(0.8%)	21,754	21,860	106	0.5%
Grade Crossing Protection Fund	2,358	590	52	(538)	(91.3%)	1,688	1,727	39	2.3%
Recreation Road Fund	4,020	302	308	6	2.0%	3,011	3,003	(8)	(0.3%)
State Aid Bridge Fund	<u>768</u>	<u>64</u>	<u>64</u>	<u>0</u>	<u>0.1%</u>	<u>576</u>	<u>577</u>	<u>1</u>	<u>0.1%</u>
TOTAL STATE RECEIPTS	\$ 554,933	\$ 45,813	\$ 44,933	\$ (880)	(1.9%)	\$ 408,647	\$ 411,588	\$ 2,941	0.7%
Federal Receipts									
FHWA	473,527	15,022	9,736	(5,286)	(35.2%)	367,575	384,561	16,986	4.6%
Transit	29,780	1,094	970	(124)	(11.4%)	20,637	11,601	(9,036)	(43.8%)
Highway Safety	<u>7,544</u>	<u>445</u>	<u>481</u>	<u>36</u>	<u>8.0%</u>	<u>5,548</u>	<u>4,932</u>	<u>(616)</u>	<u>(11.1%)</u>
Subtotal-Federal Receipts	510,851	16,561	11,186	(5,375)	(32.5%)	393,760	401,093	7,333	1.9%
Local Receipts	22,548	771	706	(65)	(8.4%)	20,797	17,358	(3,439)	(16.5%)
Other Entities	<u>4,823</u>	<u>426</u>	<u>554</u>	<u>128</u>	<u>30.0%</u>	<u>3,423</u>	<u>2,831</u>	<u>(592)</u>	<u>(17.3%)</u>
TOTAL DEPARTMENT RECEIPTS	\$ 1,093,155	\$ 63,571	\$ 57,379	\$ (6,192)	(9.7%)	\$ 826,627	\$ 832,870	\$ 6,242	0.8%

HIGHWAY CASH FUND APPROPRIATION ANALYSIS	
(A) Total Projected Receipts as of December 2022	\$ 456,418
(B) Receipts Over/(Under) Projection To Date	(1,815)
Previous year's receipts over appropriation	20,584
Total Modified Projected Receipts	\$ 475,187
Highway Cash Fund Appropriation	\$ 480,000
Projected Receipts Over / (Under) Appropriation	(4,813)
% Variance From Appropriation	(1.0%)

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

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

**BUDGET STATUS REPORT
AGENCY SUMMARY BY RESOURCE
March 2023**

FISCAL YEAR 2023
Period Expired 75.00%
Pay Period Ending 3/12/2023

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	8,136,392.48	75,752,002.04	40,999,025.31	64.88%	0.00
Temporary Salaries	2,089,071.00	111,265.69	1,494,354.25	594,716.75	71.53%	0.00
Overtime	6,800,944.00	503,118.11	5,414,353.44	1,386,590.56	79.61%	0.00
Employee Benefits	38,714,595.17	2,982,139.51	27,533,174.45	11,181,420.72	71.12%	0.00
SUBTOTAL: Personal Services	\$164,355,637.52	\$11,732,915.79	\$110,193,884.18	\$54,161,753.34	67.05%	\$0.00
Operating Expenses						
Utilities	3,670,630.00	507,636.16	3,170,397.74	500,232.26	86.37%	0.00
Rentals	940,488.84	84,654.23	860,464.57	80,024.27	91.49%	2,200.00
Repairs & Maintenance	11,795,850.00	757,890.39	7,526,261.03	4,269,588.97	63.80%	885,010.34
Maintenance Contracts	15,960,325.65	1,491,955.77	9,667,258.51	6,293,067.14	60.57%	17,390,374.21
Engineering Contracts	38,597,091.63	3,276,308.85	22,973,700.33	15,623,391.30	59.52%	48,918,133.48
Contractual Services	42,091,699.00	37,429,492.13	45,998,736.55	(3,907,037.55)	109.28%	9,819,285.65
Technology Expenses	27,022,379.05	2,155,104.42	19,013,641.24	8,008,737.81	70.36%	12,228,669.96
Other Operating Expenses	5,698,677.50	131,319.36	4,710,562.47	988,115.03	82.66%	141,446.81
SUBTOTAL: Operating Expenses	\$145,777,141.67	\$45,834,361.31	\$113,921,022.44	\$31,856,119.23	78.15%	\$89,385,120.45
Supplies and Materials						
General Supplies & Materials	1,639,330.53	112,075.98	874,747.73	764,582.80	53.36%	778,391.79
Maint & Const Materials	62,201,833.42	3,655,255.65	41,488,822.03	20,713,011.39	66.70%	0.00
Automotive Supplies & Materials	16,305,600.00	2,470,126.89	17,315,960.63	(1,010,360.63)	106.20%	0.00
SUBTOTAL: Supplies and Materials	\$80,146,763.95	\$6,237,458.52	\$59,679,530.39	\$20,467,233.56	74.46%	\$778,391.79
Travel						
In State Travel	974,245.00	68,113.99	574,600.02	399,644.98	58.98%	0.00
Out of State Travel	320,611.00	8,002.36	143,751.92	176,859.08	44.84%	0.00
SUBTOTAL: Travel	\$1,294,856.00	\$76,116.35	\$718,351.94	\$576,504.06	55.48%	\$0.00
Capital Outlay						
Land	16,500,000.00	818,155.95	6,610,341.88	9,889,658.12	40.06%	0.00
Hwy. Constr. - Contract Pymt.	558,702,420.47	10,878,462.96	501,959,044.15	56,743,376.32	89.84%	1,035,787,075.91
Buildings	31,950,360.20	782,087.57	3,308,618.27	28,641,741.93	10.36%	19,889,445.08
Heavy Equipment and Vehicles	59,079,661.06	183,619.00	7,111,934.09	51,967,726.97	12.04%	36,183,280.58
IT Hardware / Software	100,000.00	0.00	11,495.00	88,505.00	11.50%	0.00
Specialty Equipment	1,077,225.00	18,762.70	2,191,589.76	(1,114,364.76)	203.45%	509,065.00
SUBTOTAL: Capital Outlay	\$667,409,666.73	\$12,681,088.18	\$521,193,023.15	\$146,216,643.58	78.09%	\$1,092,368,866.57
Government Aid & Distr						
Public Transit Aid	29,189,619.49	939,225.34	17,858,889.25	11,330,730.24	61.18%	25,260,546.15
Highway Safety Office	5,200,000.00	418,693.26	5,106,634.83	93,365.17	98.20%	10,947,019.31
Other Government Aid	90,000,000.00	2,327,377.86	50,322,644.02	39,677,355.98	55.91%	121,659,151.33
SUBTOTAL: Government Aid & Distr	\$124,389,619.49	\$3,685,296.46	\$73,288,168.10	\$51,101,451.39	58.92%	\$157,866,716.79
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	\$80,247,236.61	\$878,993,980.20	\$304,379,705.16	74.28%	\$1,340,399,095.60

BUDGET STATUS REPORT
AGENCY SUMMARY BY PROGRAM/FUNCTION
March 2023

FISCAL YEAR 2023
 Period Expired 75.00%
 Pay Period Ending 3/12/2023

COST BY PROGRAM	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
Administration						
Administration	21,144,343.36	1,587,876.41	15,973,568.63	5,170,774.73	75.55%	95,866.56
Boards & Commissions	50,000.00	3,840.30	30,893.07	19,106.93	61.79%	0.00
SUBTOTAL: Administration	\$21,194,343.36	\$1,591,716.71	\$16,004,461.70	\$5,189,881.66	75.51%	\$95,866.56
Service and Support						
Charges to Others	1,100,000.00	16,095.38	1,537,413.93	(437,413.93)	139.76%	87,974.83
Deficiency Claims	25,000.00	0.00	21,686.00	3,314.00	86.74%	0.00
Supply Base/Inventories	1,000,000.00	941,002.92	2,932,287.73	(1,932,287.73)	293.23%	271,482.25
Building Operations	6,500,000.00	1,340,691.05	10,756,889.58	(4,256,889.58)	165.49%	3,353,532.54
Business Technology Services	18,063,023.32	1,948,929.09	14,033,660.22	4,029,363.10	77.69%	6,721,659.80
Support Centers	8,952,393.20	(135,253.77)	352,850.28	8,599,542.92	3.94%	0.00
Payroll Clearing	626,525.00	(378,698.70)	(1,902,948.60)	2,529,473.60	(303.73)%	2,050.00
SUBTOTAL: Service and Support	\$36,266,941.52	\$3,732,765.97	\$27,731,839.14	\$8,535,102.38	76.47%	\$10,436,699.42
Capital Facilities						
Capital Facilities	29,957,360.20	736,073.81	3,849,299.21	26,108,060.99	12.85%	18,675,387.62
SUBTOTAL: Capital Facilities	\$29,957,360.20	\$736,073.81	\$3,849,299.21	\$26,108,060.99	12.85%	\$18,675,387.62
Highway Maintenance						
System Preservation	55,789,176.96	1,788,399.51	36,546,650.63	19,242,526.33	65.51%	1,993,484.29
Operations	42,000,000.00	2,747,624.81	30,168,137.46	11,831,862.54	71.83%	14,173,694.24
Snow and Ice Control	43,000,000.00	6,073,425.36	33,144,267.47	9,855,732.53	77.08%	983,056.05
Unusual & Disaster Oper	2,000,000.00	478,979.90	2,712,138.30	(712,138.30)	135.61%	1,384,718.92
Equipment Operations	48,000,000.00	666,917.00	10,620,700.19	37,379,299.81	22.13%	36,288,049.13
Indirect Charges	33,841,735.85	1,507,762.52	15,072,591.17	18,769,144.68	44.54%	511,265.00
SUBTOTAL: Highway Maintenance	\$224,630,912.81	\$13,263,109.10	\$128,264,485.22	\$96,366,427.59	57.10%	\$55,334,267.63
Highway Construction						
Preliminary Engineering	53,250,000.00	4,539,707.81	33,860,711.73	19,389,288.27	63.59%	48,239,423.44
Right-Of-Way	15,000,000.00	975,784.16	8,102,221.37	6,897,778.63	54.01%	102,205.38
Construction	543,757,021.65	11,379,641.57	504,801,194.14	38,955,827.51	92.84%	1,033,065,328.68
Construction Engineering	25,500,000.00	1,381,778.47	20,006,770.65	5,493,229.35	78.46%	1,880,001.50
SUBTOTAL: Highway Construction	\$637,507,021.65	\$18,276,912.01	\$566,770,897.89	\$70,736,123.76	88.90%	\$1,083,286,959.00
Construction Related Expense						
Overhead	42,799,403.33	1,801,310.52	15,529,948.99	27,269,454.34	36.29%	6,307,861.57
Planning & Research	12,056,000.00	1,214,119.84	11,311,509.12	744,490.88	93.82%	11,264,165.70
Local Systems	144,548,833.00	38,194,076.95	85,788,423.59	58,760,409.41	59.35%	118,790,322.64
Highway Safety Office	5,216,300.00	453,332.27	5,481,204.33	(264,904.33)	105.08%	10,947,019.31
Public Transportation Asst	29,196,569.49	983,819.43	18,261,911.01	10,934,658.48	62.55%	25,260,546.15
SUBTOTAL: Construction Related Expense	\$233,817,105.82	\$42,646,659.01	\$136,372,997.04	\$97,444,108.78	58.32%	\$172,569,915.37
AGENCY TOTAL	\$1,183,373,685.36	\$80,247,236.61	\$878,993,980.20	\$304,379,705.16	74.28%	\$1,340,399,095.60

**PROGRAM STATUS REPORT
BUSINESS MONTH - MARCH 2023**

<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	821,143.64	1,875,644.90	0.00	2,848,090.31	1,900,566.79	690,946.84	8,136,392.48
Temporary Salaries	11,938.94	11,281.89	0.00	67,521.73	11,609.93	8,913.20	111,265.69
Overtime	8,217.40	(26,048.02)	0.00	465,229.72	50,797.36	4,921.65	503,118.11
Employee Benefits	0.00	2,982,139.51	0.00	0.00	0.00	0.00	2,982,139.51
SUBTOTAL: Personal Services	\$841,299.98	\$4,843,018.28	\$0.00	\$3,380,841.76	\$1,962,974.08	\$704,781.69	\$11,732,915.79
Operating Expenses							
Utilities	0.00	374,232.34	0.00	132,746.93	604.46	52.43	507,636.16
Rentals	530.63	5,975.21	0.00	73,635.78	0.00	4,512.61	84,654.23
Repairs & Maintenance	0.00	273,874.37	0.00	475,115.56	0.00	8,900.46	757,890.39
Maintenance Contracts	0.00	0.00	0.00	1,491,955.77	0.00	0.00	1,491,955.77
Engineering Contracts	0.00	49,195.00	39,306.24	0.00	2,679,166.62	508,640.99	3,276,308.85
Contractual Services	35,437.22	171,370.60	0.00	225,354.67	321,790.16	36,675,539.48	37,429,492.13
Technology Expenses	0.00	1,702,273.89	0.00	41,907.70	6,912.01	404,010.82	2,155,104.42
Other Operating Expenses	41,698.49	17,319.92	0.00	749.54	12,937.96	58,613.45	131,319.36
SUBTOTAL: Operating Expenses	\$77,666.34	\$2,594,241.33	\$39,306.24	\$2,441,465.95	\$3,021,411.21	\$37,660,270.24	\$45,834,361.31
Supplies and Materials							
General Supplies & Materials	58,084.98	7,072.65	0.00	42,257.71	14.28	4,646.36	112,075.98
Maint & Const Materials	298.62	9,294.09	0.00	3,559,382.21	31,195.63	55,085.10	3,655,255.65
Automotive Supplies & Materials	0.00	821,548.40	0.00	1,648,578.49	0.00	0.00	2,470,126.89
SUBTOTAL: Supplies and Materials	\$58,383.60	\$837,915.14	\$0.00	\$5,250,218.41	\$31,209.91	\$59,731.46	\$6,237,458.52
Travel							
In State Travel	15,134.50	30,916.75	0.00	8,687.42	7,984.66	5,390.66	68,113.99
Out of State Travel	362.80	7,148.11	0.00	0.00	0.00	491.45	8,002.36
SUBTOTAL: Travel	\$15,497.30	\$38,064.86	\$0.00	\$8,687.42	\$7,984.66	\$5,882.11	\$76,116.35
Capital Outlay							
Land	0.00	0.00	0.00	0.00	817,215.95	940.00	818,155.95
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	10,878,462.96	0.00	10,878,462.96
Buildings	0.00	85,320.00	696,767.57	0.00	0.00	0.00	782,087.57
Heavy Equipment and Vehicles	0.00	0.00	0.00	183,619.00	0.00	0.00	183,619.00
Specialty Equipment	13,731.09	0.00	0.00	5,031.61	0.00	0.00	18,762.70
SUBTOTAL: Capital Outlay	\$13,731.09	\$85,320.00	\$696,767.57	\$188,650.61	\$11,695,678.91	\$940.00	\$12,681,088.18
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	939,225.34	939,225.34
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	418,693.26	418,693.26
Other Government Aid	0.00	0.00	0.00	0.00	8,542.03	2,318,835.83	2,327,377.86
SUBTOTAL: Government Aid & Distr	\$0.00	\$0.00	\$0.00	\$0.00	\$8,542.03	\$3,676,754.43	\$3,685,296.46
Internal Redistributions							
Redistribution	585,138.40	(4,665,793.64)	0.00	1,993,244.95	1,549,111.21	538,299.08	0.00
SUBTOTAL: Internal Redistributions	\$585,138.40	(\$4,665,793.64)	\$0.00	\$1,993,244.95	\$1,549,111.21	\$538,299.08	\$0.00
GRAND TOTAL:	\$1,591,716.71	\$3,732,765.97	\$736,073.81	\$13,263,109.10	\$18,276,912.01	\$42,646,659.01	\$80,247,236.61

**PROGRAM STATUS REPORT
FISCAL YEAR TO DATE - MARCH 2023**

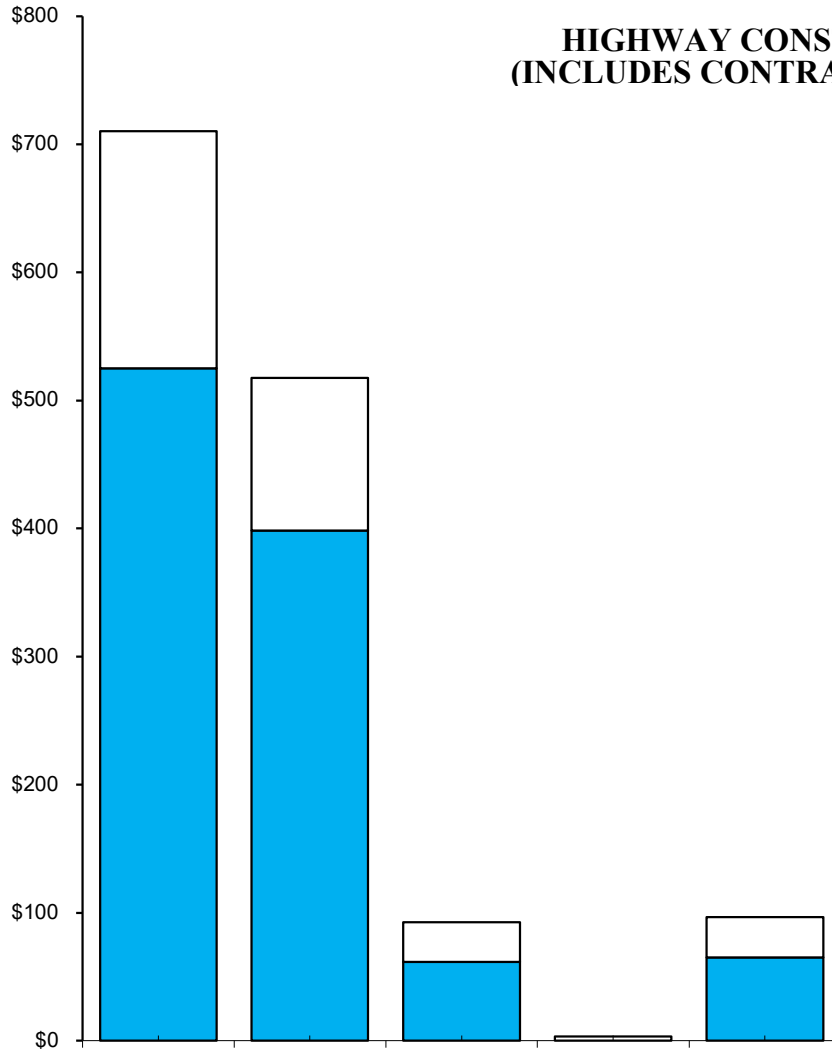
<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
Personal Services							
Permanent Salaries	7,924,797.13	18,637,712.50	0.00	23,906,795.62	18,815,558.66	6,467,138.13	75,752,002.04
Temporary Salaries	66,567.56	125,590.41	0.00	925,992.27	246,353.47	129,850.54	1,494,354.25
Overtime	69,744.29	(261,068.57)	0.00	3,506,780.59	2,010,413.03	88,484.10	5,414,353.44
Employee Benefits	0.00	27,533,174.45	0.00	0.00	0.00	0.00	27,533,174.45
SUBTOTAL: Personal Services	\$8,061,108.98	\$46,035,408.79	\$0.00	\$28,339,568.48	\$21,072,325.16	\$6,685,472.77	\$110,193,884.18
Operating Expenses							
Utilities	0.00	2,210,978.54	0.00	948,754.34	10,209.18	455.68	3,170,397.74
Rentals	13,873.29	51,030.69	0.00	787,395.56	2,557.75	5,607.28	860,464.57
Repairs & Maintenance	11,471.82	2,334,189.76	0.00	5,136,198.61	11,349.73	33,051.11	7,526,261.03
Maintenance Contracts	0.00	3,349.78	0.00	9,663,908.73	0.00	0.00	9,667,258.51
Engineering Contracts	0.00	130,165.00	517,911.68	61,207.09	17,509,697.48	4,754,719.08	22,973,700.33
Contractual Services	723,859.31	1,643,570.84	0.00	2,690,981.93	808,965.49	40,131,358.98	45,998,736.55
Technology Expenses	591,588.44	11,963,824.16	0.00	2,026,427.91	836,588.06	3,595,212.67	19,013,641.24
Other Operating Expenses	541,932.07	2,343,466.52	1,875.10	1,351,308.37	25,234.18	446,746.23	4,710,562.47
SUBTOTAL: Operating Expenses	\$1,882,724.93	\$20,680,575.29	\$519,786.78	\$22,666,182.54	\$19,204,601.87	\$48,967,151.03	\$113,921,022.44
Supplies and Materials							
General Supplies & Materials	490,351.75	80,720.16	0.00	266,938.85	59.21	36,677.76	874,747.73
Maint & Const Materials	15,872.11	1,359,811.54	0.00	39,604,884.34	215,163.65	293,090.39	41,488,822.03
Automotive Supplies & Materials	0.00	3,469,110.72	0.00	13,846,720.97	0.00	128.94	17,315,960.63
SUBTOTAL: Supplies and Materials	\$506,223.86	\$4,909,642.42	\$0.00	\$53,718,544.16	\$215,222.86	\$329,897.09	\$59,679,530.39
Travel							
In State Travel	112,132.91	173,316.70	0.00	70,100.82	118,206.07	100,843.52	574,600.02
Out of State Travel	4,208.07	134,727.51	0.00	0.00	1,684.51	3,131.83	143,751.92
SUBTOTAL: Travel	\$116,340.98	\$308,044.21	\$0.00	\$70,100.82	\$119,890.58	\$103,975.35	\$718,351.94
Capital Outlay							
Land	0.00	(312,004.68)	311,714.16	0.00	6,609,692.40	940.00	6,610,341.88
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	501,959,044.15	0.00	501,959,044.15
Buildings	0.00	290,820.00	3,017,798.27	0.00	0.00	0.00	3,308,618.27
Heavy Equipment and Vehicles	0.00	0.00	0.00	7,111,934.09	0.00	0.00	7,111,934.09
IT Hardware / Software	0.00	0.00	0.00	11,495.00	0.00	0.00	11,495.00
Specialty Equipment	19,227.95	7,200.00	0.00	18,991.61	317,745.00	1,828,425.20	2,191,589.76
SUBTOTAL: Capital Outlay	\$19,227.95	(\$13,984.68)	\$3,329,512.43	\$7,142,420.70	\$508,886,481.55	\$1,829,365.20	\$521,193,023.15
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	17,858,889.25	17,858,889.25
Highway Safety Office	0.00	(1,730.00)	0.00	0.00	0.00	5,108,364.83	5,106,634.83
Other Government Aid	0.00	0.00	0.00	0.00	8,289.29	50,314,354.73	50,322,644.02
SUBTOTAL: Government Aid & Distr	\$0.00	(\$1,730.00)	\$0.00	\$0.00	\$8,289.29	\$73,281,608.81	\$73,288,168.10
Internal Redistributions							
Redistribution	5,418,835.00	(44,186,116.89)	0.00	16,327,668.52	17,264,086.58	5,175,526.79	0.00
SUBTOTAL: Internal Redistributions	\$5,418,835.00	(\$44,186,116.89)	\$0.00	\$16,327,668.52	\$17,264,086.58	\$5,175,526.79	\$0.00
GRAND TOTAL:	\$16,004,461.70	\$27,731,839.14	\$3,849,299.21	\$128,264,485.22	\$566,770,897.89	\$136,372,997.04	\$878,993,980.20

BUDGET STATUS REPORT
AGENCY SUMMARY BY ORGANIZATIONAL ELEMENT
March 2023

FISCAL YEAR 2023
 Period Expired 75.00%
 Pay Period Ending 3/12/2023

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	65,445.39	582,892.50	263,562.65	68.86%	0.00
140 - LEGAL	959,185.20	88,357.91	839,885.33	119,299.87	87.56%	171,636.73
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,708,886.76	176,967.57	1,775,491.45	933,395.31	65.54%	248,425.36
SUBTOTAL: OFFICE OF THE DIRECTOR	\$4,514,527.11	\$330,770.87	\$3,198,269.28	\$1,316,257.83	70.84%	\$420,062.09
OFFICE OF ENGINEERING						
130 - CONTROLLER DIVISION	2,278,319.33	157,781.11	1,664,855.56	613,463.77	73.07%	0.00
250 - STRATEGIC PLANNING DIVISION	3,552,814.61	263,658.01	4,325,910.51	(773,095.90)	121.76%	1,219,495.24
320 - BRIDGE DIVISION	8,229,416.44	752,279.55	6,016,367.27	2,213,049.17	73.11%	2,210,799.18
340 - TRAFFIC ENGINEERING DIVISION	4,966,090.47	312,184.01	3,054,412.95	1,911,677.52	61.51%	239,413.50
350 - RIGHT OF WAY DIVISION	5,187,568.83	428,132.00	3,404,721.13	1,782,847.70	65.63%	3,776.30
360 - PROJECT DEVELOPMENT DIVISION	16,298,477.28	665,288.02	9,667,049.32	6,631,427.96	59.31%	13,354,181.31
370 - ROADWAY DESIGN DIVISION	28,051,723.96	2,370,345.57	15,542,932.56	12,508,791.40	55.41%	25,123,911.00
420 - PROGRAM MANAGEMENT DIVISION	1,866,993.03	148,922.49	1,086,148.44	780,844.59	58.18%	371,210.87
580 - LOCAL ASSISTANCE DIVISION	2,949,496.32	150,876.82	1,815,807.99	1,133,688.33	61.56%	1,597,236.35
SUBTOTAL: OFFICE OF ENGINEERING	\$73,380,900.27	\$5,249,467.58	\$46,578,205.73	\$26,802,694.54	63.47%	\$44,120,023.75
OFFICE OF OPERATIONS						
170 - HUMAN RESOURCES DIVISION	3,567,884.49	214,134.55	1,747,597.89	1,820,286.60	48.98%	2,050.00
260 - OPERATIONS DIVISION	24,123,422.68	1,227,796.48	13,972,780.80	10,150,641.88	57.92%	7,742,909.50
280 - BUSINESS TECH SUPPORT DIVISION	23,753,593.80	2,538,054.67	20,803,373.41	2,950,220.39	87.58%	13,007,061.75
380 - CONSTRUCTION DIVISION	3,145,269.21	211,481.88	2,206,980.09	938,289.12	70.17%	63,467.12
390 - MATERIALS & RESEARCH DIVISION	13,625,804.16	1,243,441.28	8,800,519.71	4,825,284.45	64.59%	6,627,674.05
610 - DISTRICT 1	35,639,014.89	2,617,675.04	27,076,060.48	8,562,954.41	75.97%	7,263,632.29
620 - DISTRICT 2	23,626,361.18	1,849,727.08	17,148,212.43	6,478,148.75	72.58%	10,439,200.56
630 - DISTRICT 3	33,140,815.51	2,243,477.33	21,924,975.41	11,215,840.10	66.16%	5,548,459.89
640 - DISTRICT 4	35,368,481.02	2,865,564.20	24,773,017.41	10,595,463.61	70.04%	7,595,929.59
650 - DISTRICT 5	23,272,237.23	2,584,628.08	17,772,647.61	5,499,589.62	76.37%	5,632,739.65
660 - DISTRICT 6	26,908,828.90	2,296,842.17	20,529,522.81	6,379,306.09	76.29%	6,132,435.62
670 - DISTRICT 7	19,493,678.30	1,376,074.42	12,894,172.84	6,599,505.46	66.15%	4,770,839.26
680 - DISTRICT 8	17,575,744.11	1,074,523.62	13,178,995.35	4,396,748.76	74.98%	3,934,622.86
SUBTOTAL: OFFICE OF OPERATIONS	\$283,241,135.48	\$22,343,420.80	\$202,828,856.24	\$80,412,279.24	71.61%	\$78,761,022.14
BUDGETARY CONTROL						
902 - SUPPLY BASE	0.00	881,593.90	2,271,460.07	(2,271,460.07)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	41,659,491.06	(934,406.23)	(2,124,122.78)	43,783,613.84	(5.10)%	11,235,845.48
904 - TRANSPORTATION CAPITAL	780,577,631.44	52,376,389.69	626,241,311.66	154,336,319.78	80.23%	1,205,862,142.14
SUBTOTAL: BUDGETARY CONTROL	\$822,237,122.50	\$52,323,577.36	\$626,388,648.95	\$195,848,473.55	76.18%	\$1,217,097,987.62
AGENCY TOTAL	\$1,183,373,685.36	\$80,247,236.61	\$878,993,980.20	\$304,379,705.16	74.28%	\$1,340,399,095.60

**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	61.94	5.87			67.81
3/2/2023	39.54	0.59		9.10	49.23
4/6/2023					
5/11/2023					
6/15/2023					
	398.37	61.60	0.00	65.18	525.15

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	2.96	2.11	5.05	40.43		11.39		5.87	67.81
3/2/2023	15.48	7.73	18.20	7.82					49.23
4/6/2023									
5/11/2023									
6/15/2023									
	122.15	69.09	60.48	84.17	51.64	71.11	43.56	22.95	525.15

	State System			Local System	
	Total Letting (1)	FY-2023 Program (2)	Prior Year Projects (3)	Advanced Projects	FY-2023 Program (4)
% Let to Date	73.9%	76.9%	66.5%	0.0%	67.5%
Actual \$ Let	525.15	398.37	61.60	0.00	65.18
Projected \$ Remaining	185.26	119.44	31.01	3.45	31.36
Total	\$710.41	\$517.81	\$92.61	\$3.45	\$96.54

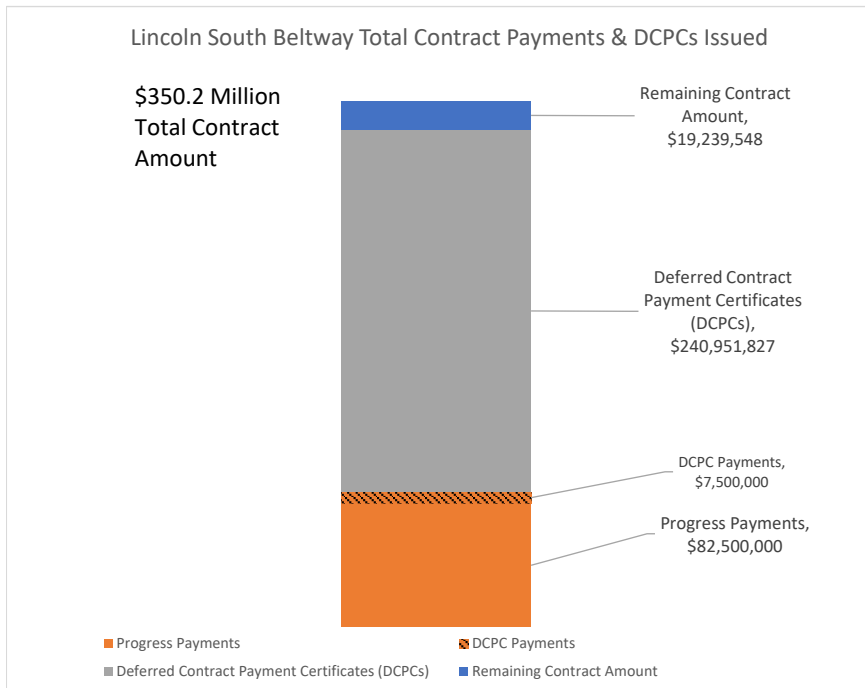
- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
 - (2) FY-2023 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
 - (3) Prior Year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

Lincoln South Beltway Construction Contract Payments and Deferred Payment Certificates Issued

Through March 2023

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 March 2023)

Remaining Contract Amount	\$19,239,548
Progress Payments	\$82,500,000
Deferred Contract Payment Certificates (DCPCs)	\$240,951,827
DCPC Payments	\$7,500,000

DCPC Payments Due by State Fiscal Year (for DCPCs Issued Through March 2023)

FY 2023	\$7,500,000
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	\$24,231,452
Total DCPCs to date	\$240,951,827

Note: The contract also provides that certain types of change orders are not subject to the quarterly limit and will not be part of the DCPC calculation. The payments for these change orders are not included above. Total Progress Payments of \$82,500,000 were previously made prior to the first quarterly DCPC payment in January 2023.

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FEDERAL APPORTIONMENT DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NATIONAL 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 = IJA		Infrastructure Investment and Jobs Act = IJA							
	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	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	\$ 59,479	\$ 462.073	\$ 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	58,765	339,011						
August Redistribution	4,178	20,000	6,177	26,000								
Total Annual Obligation Authority	\$50,543	297,251	\$ 57,473	371,402	\$ 58,765	339,011						

Footnotes:
Fiscal 2024 through Fiscal 2026 amounts are AASHTO estimates.
FY23 Apportionment per Public Law 117-58 through September 30, 2023.
NDOT received their full obligation authority per Public Law 117-328.

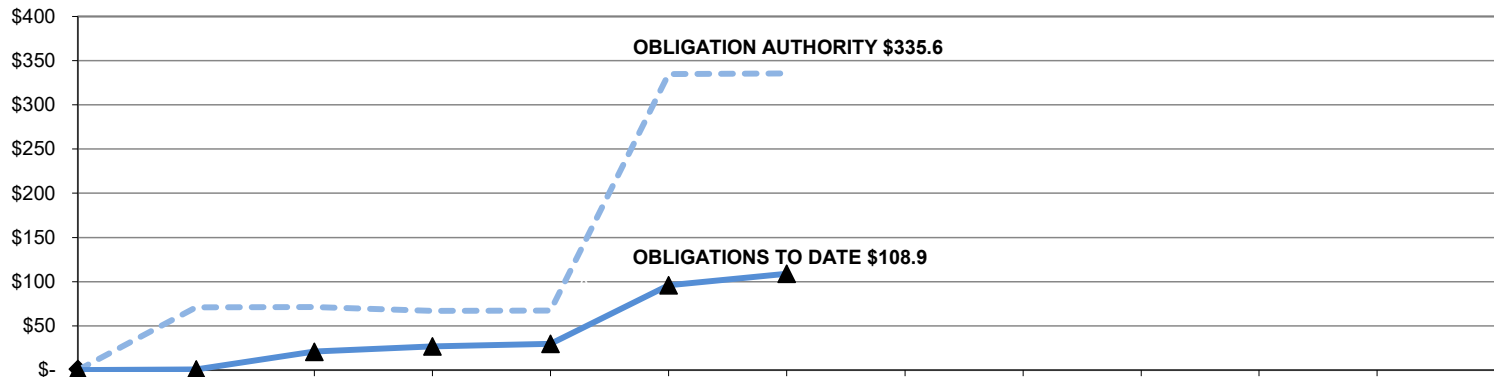
**STATUS OF FEDERAL HIGHWAY APPORTIONMENTS
FEDERAL FY-2023
MARCH 31, 2023**

APPORTIONMENT TYPE	APPORT	FAST Act & IIJA	TRANSFERS	TOTAL	OBLIGATIONS ^(A)	CURRENT	ADVANCED	UNPAID
	BALANCE 9/30/2022	FY-2023 APPORT ^(B)	ADJ & SPECIAL APPORT			BALANCE	CONSTRUCTION COMMITTED	
National Hwy Perf Prog (NHPP)	2,919,312	207,541,470	-	210,460,782	52,607,007	157,853,776	258,836,863	91,370,427
- Highway Bridge Program	-	-	-	-	-	-	-	22,613
STBG/STP - Bridge Off System	71,480	5,036,343	-	5,107,823	5,106,283	1,540	-	10,684,766
STBG/STP - Flexible - Any Area	4,224,231	43,418,458	7,076,924	54,719,612	33,679,512	21,040,101	92,972,908	64,342,867
STBG/STP - MAPA - Omaha	7,529,619	15,115,820	-	22,645,439	(958,501)	23,603,940	35,681,971	28,179,438
STBG/STP - LCLC - Lincoln	20,429,489	7,139,647	-	27,569,136	563,830	27,005,306	73,093	1,821,443
STBG/STP - 5,001 to 200,000 Pop	693,793	-	-	693,793	-	693,793	-	31,747,553
STBG/STP - 5,000 & Less Pop	183,876	15,187,786	-	15,371,662	11,821,834	3,549,828	-	17,020,049
STBG 5K-49,999 Population	617,854	8,107,333	-	8,725,187	-	8,725,187	-	6,396,560
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	218,352	15,982,444	-	6,642,651
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	1,413,740	(1,838,711)	2,799,759	-	2,799,759	-	-
Protect Program IIJA	10,266,897	5,129,258	(5,238,213)	10,157,942	-	10,157,942	-	-
Protect Planning IIJA	209,529	213,719	-	423,248	-	423,248	-	-
Highway Safety Improvemt Prog	35,298,968	20,201,523	-	55,500,491	1,432,323	54,068,168	1,115,919	13,059,521
Rail-Hwy - Hazard Elimination	1,254,081	3,952,395	-	5,206,476	58,749	5,147,727	-	2,674,018
Rail-Hwy - Protection Devices	9,919,521	-	-	9,919,521	(150,735)	10,070,256	-	1,473,802
Highway Planning	3,280,051	5,464,719	-	8,744,770	(1,253,985)	9,998,755	-	4,623,240
Research	19,427	1,821,573	111,357	1,952,357	122,742	1,829,614	141,795	7,100,166
Metropolitan Planning	882,822	2,230,188	-	3,113,010	-	3,113,010	-	1,899,652
National Hwy Freight Program	512,211	10,020,078	-	10,532,289	-	10,532,289	-	383,463
TAP - Flex	6,099,905	4,277,984	-	10,377,889	521,703	9,856,186	-	1,129,849
TAP - >200,000 Population	3,247,712	3,084,839	(500,000)	5,832,551	2,998,353	2,834,198	-	4,028,119
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	-	477,221
TAP - 5K-49,999 Population	968,591	990,273	-	1,958,864	-	1,958,864	863,014	-
TAP - 5,000 and Less Population	3,522,825	1,855,118	-	5,377,943	-	5,377,943	-	367,154
Recreational Trails	3,613,649	1,217,387	(332,174)	4,498,862	1,071,000	3,427,862	-	2,031,616
Enhancement	1,010	-	-	1,010	-	1,010	-	323,655
Safe Routes to School Prog	243,972	-	-	243,972	-	243,972	-	-
Redistribution - Certain Auth.	-	4,219,062	-	4,219,062	696,059	3,523,003	-	7,887,487
Repurposed/Special Earmark	-	-	-	-	-	-	-	1,080,789
Other	-	-	-	-	-	-	-	-
Total Formula Funds	\$ 133,113,140	\$ 387,027,695	\$ (997,057)	\$ 519,143,778	\$ 108,534,527	\$ 410,609,251	\$ 389,685,562	\$ 306,768,119
Allocated/Discretionary Funds	495,857	-	662,064	1,157,921	355,888	802,033	-	188,759
Total Subject to Annual Obligation Limits	\$ 133,608,997	\$ 387,027,695	\$ (334,993)	\$ 520,301,699	\$ 108,890,415	\$ 411,411,284	\$ 389,685,562	\$ 306,956,878
Special Limit/Allocated Exempt	103,006,753	75,330,895	(450,960)	177,886,688	32,258,578	145,628,110	-	68,909,651
Equity Bonus	-	-	-	-	-	-	-	-
GRAND TOTAL	\$ 236,615,750	\$ 462,358,590	\$ (785,953)	\$ 698,188,387	\$ 141,148,993	\$ 557,039,394	\$ 389,685,562	\$ 375,866,529

(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	67.1	334.9	335.6						
QA Used	0.0	0.7	20.8	26.8	29.5	95.8	108.9						

	<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 March 31, 2023		
Formula Obligation Limitation	\$	345.4	\$	339.0	
August Redistribution		26.0		-	
Redistribution - TIFIA		-		-	Period Expired
Transfers	\$	0.8	\$	(4.0)	50.0%
Subtotal	\$	372.2	\$	335.0	
Other Allocation Obligation Limitation		0.1		0.6	
Annual Obligation Limitation	\$	372.3	\$	335.6	
Formula Obligations to Date		(372.3)		(108.5)	Obligated
Allocated Obligations to Date		-		(0.4)	32.4%
Subtotal	\$	(372.3)	\$	(108.9)	
Obligation Authority Balance		0.0		\$ 226.7	
<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	
Hwy Infra Brdg Repl-2023 APPN		0.0		19.4	
Previous Years Funding		61.3		102.5	
Total Special Obligation Limitation	\$	168.0	\$	177.8	
Obligations to Date		(64.7)		(32.2)	
Obligation Authority Balance	\$	103.3	\$	145.6	

NDOT received their full obligation authority per Public Law 117-328.

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM**

CURRENT MONTH - MARCH 2023

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	3,061,722.59	0.00	1,120.71	105,114.71	5,002.97	3,172,960.98
	RIGHT OF WAY	527,578.33	0.00	0.00	99,482.34	0.00	627,060.67
	CONSTRUCTION	5,716,203.33	5,524,633.60	30,061.36	108,770.78	(18,017.12)	11,361,651.95
	CONSTRUCTION ENGINEERING	560,943.11	234,377.37	7,000.60	6,758.78	558.84	809,638.70
	PLANNING & RESEARCH	19,421.79	0.00	0.00	0.00	18,954.74	38,376.53
	TOTAL	\$ 9,885,869.15	\$ 5,759,010.97	\$ 38,182.67	\$ 320,126.61	\$ 6,499.43	\$ 16,009,688.83
LOCAL	PRELIMINARY ENGINEERING	44,325.22	281,916.25	(9,355.27)	75,790.02	310.84	392,987.06
	RIGHT OF WAY	4,930.60	263,494.66	8,862.90	7,949.09	22,463.76	307,701.01
	CONSTRUCTION	8,433.43	1,063,464.06	127,185.66	80,384.07	8,949.77	1,288,416.99
	CONSTRUCTION ENGINEERING	37,019.78	135,417.09	11,192.82	123,956.19	1,561.86	309,147.74
	TOTAL	\$ 94,709.03	\$ 1,744,292.06	\$ 137,886.11	\$ 288,079.37	\$ 33,286.23	\$ 2,298,252.80
NON-HWY	PRELIMINARY ENGINEERING	1,434,427.78	7,728.55	0.00	4,294.35	1,741.35	1,448,192.03
	RIGHT OF WAY	92,789.52	0.00	0.00	0.00	0.00	92,789.52
	CONSTRUCTION	35,933,153.00	145,446.20	0.00	36,361.55	0.00	36,114,960.75
	CONSTRUCTION ENGINEERING	523,650.55	19,646.36	0.00	4,919.75	0.00	548,216.66
	TRAFFIC SAFETY & TRANS	86,944.96	482,103.82	0.00	0.00	0.00	569,048.78
	PLANNING & RESEARCH	360,961.52	1,006,320.24	0.00	14,281.11	25,797.46	1,407,360.33
	PUBLIC TRANSPORTATION ASSIST	192,043.68	791,775.75	0.00	1,225.47	97,344.46	1,082,389.36
	INFORMATION TECHNOLOGY	10,128.61	6,194.98	0.00	0.00	0.00	16,323.59
	TOTAL	\$ 38,634,099.62	\$ 2,459,215.90	\$ 0.00	\$ 61,082.23	\$ 124,883.27	\$ 41,279,281.02
TOTAL - CURRENT MONTH		\$ 48,614,677.80	\$ 9,962,518.93	\$ 176,068.78	\$ 669,288.21	\$ 164,668.93	\$ 59,587,222.65

FISCAL YEAR TO DATE - MARCH 2023

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	21,347,606.09	0.00	3,205.86	267,055.35	78,570.00	21,696,437.30
	RIGHT OF WAY	5,125,307.82	0.00	0.00	361,104.00	0.00	5,486,411.82
	CONSTRUCTION	149,696,003.71	331,988,616.30	1,089,007.96	20,051,506.43	778,527.32	503,603,661.72
	CONSTRUCTION ENGINEERING	5,739,047.63	8,479,731.43	100,963.77	272,109.55	93,425.86	14,685,278.24
	PLANNING & RESEARCH	240,490.39	216,799.62	0.00	0.00	256,269.01	713,559.02
	TOTAL	\$ 182,148,455.64	\$ 340,685,147.35	\$ 1,193,177.59	\$ 20,951,775.33	\$ 1,206,792.19	\$ 546,185,348.10
LOCAL	PRELIMINARY ENGINEERING	1,115,658.75	2,296,696.81	64,902.01	(656,949.53)	7,839.83	2,828,147.87
	RIGHT OF WAY	(947,725.04)	3,070,450.63	40,109.44	400,386.93	83,630.76	2,646,852.72
	CONSTRUCTION	4,743,297.78	25,785,784.62	2,057,121.69	3,492,991.76	439,219.61	36,518,415.46
	CONSTRUCTION ENGINEERING	158,301.02	2,613,812.26	175,757.26	672,675.08	12,335.92	3,632,881.54
	TOTAL	\$ 5,069,532.51	\$ 33,766,744.32	\$ 2,337,890.40	\$ 3,909,104.24	\$ 543,026.12	\$ 45,626,297.59
NON-HWY	PRELIMINARY ENGINEERING	12,680,544.42	107,463.35	(189.21)	24,632.96	16,371.54	12,828,823.06
	RIGHT OF WAY	906,015.90	0.00	0.00	0.00	0.00	906,015.90
	CONSTRUCTION	37,715,657.58	2,465,797.12	0.00	604,015.04	0.00	40,785,469.74
	CONSTRUCTION ENGINEERING	5,126,488.19	347,473.39	(6.93)	86,895.41	0.00	5,560,850.06
	TRAFFIC SAFETY & TRANS	735,341.81	6,848,457.64	0.00	0.00	30,000.00	7,613,799.45
	PLANNING & RESEARCH	3,129,430.14	6,951,906.05	0.00	94,719.19	1,671,851.63	11,847,907.01
	PUBLIC TRANSPORTATION ASSIST	6,882,497.64	11,217,352.28	23,406.00	18,305.91	455,403.32	18,596,965.15
	INFORMATION TECHNOLOGY	155,928.61	768,981.28	0.00	0.00	0.00	924,909.89
	TOTAL	\$ 67,331,904.29	\$ 28,707,431.11	\$ 23,209.86	\$ 828,568.51	\$ 2,173,626.49	\$ 99,064,740.26
TOTAL - FISCAL YEAR TO DATE		\$ 254,549,892.44	\$ 403,159,322.78	\$ 3,554,277.85	\$ 25,689,448.08	\$ 3,923,444.80	\$ 690,876,385.95

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT
MARCH 2023**

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	2,225,035,117.07	1,123,417,354.73	1,101,617,762.34	9,885,869.15	182,148,455.64	(15,758,923.31)
	FEDERAL	1,640,431,263.57	1,374,597,678.38	265,833,585.19	5,759,010.97	340,685,147.35	59,113,930.77
	COUNTY	3,510,841.27	2,840,265.79	670,575.48	38,182.67	1,193,177.59	105,455.41
	CITY	106,554,910.03	78,150,433.07	28,404,476.96	320,126.61	20,951,775.33	5,004,468.53
	OTHER	26,763,879.70	14,815,139.20	11,948,740.50	6,499.43	1,206,792.19	193,598.40
STATE HIGHWAY SYSTEM TOTALS		\$ 4,002,296,011.64	\$ 2,593,820,871.17	\$ 1,408,475,140.47	\$ 16,009,688.83	\$ 546,185,348.10	\$ 48,658,529.80
LOCAL HIGHWAY SYSTEM							
	STATE	66,056,238.11	43,423,061.15	22,633,176.96	94,709.03	5,069,532.51	863,465.16
	FEDERAL	370,403,406.41	281,123,676.04	89,279,730.37	1,744,292.06	33,766,744.32	4,402,342.47
	COUNTY	21,297,067.52	17,271,435.16	4,025,632.36	137,886.11	2,337,890.40	193,757.66
	CITY	129,160,417.01	78,918,492.61	50,241,924.40	288,079.37	3,909,104.24	997,890.21
	OTHER	6,420,988.91	5,542,712.20	878,276.71	33,286.23	543,026.12	37,872.14
LOCAL HIGHWAY SYSTEM TOTALS		\$ 593,338,117.96	\$ 426,279,377.16	\$ 167,058,740.80	\$ 2,298,252.80	\$ 45,626,297.59	\$ 6,495,327.64
NON-HIGHWAY							
	STATE	466,766,193.52	432,201,613.74	34,564,579.78	38,634,099.62	67,331,904.29	46,441,997.39
	FEDERAL	265,490,783.69	143,714,473.99	121,776,309.70	2,459,215.90	28,707,431.11	10,408,564.91
	COUNTY	645,001.76	598,125.61	46,876.15	0.00	23,209.86	(18,681.73)
	CITY	10,150,070.87	5,662,343.90	4,487,726.97	61,082.23	828,568.51	247,421.41
	OTHER	15,911,933.22	13,468,408.20	2,443,525.02	124,883.27	2,173,626.49	482,778.80
NON-HIGHWAY TOTALS		\$ 758,963,983.06	\$ 595,644,965.44	\$ 163,319,017.62	\$ 41,279,281.02	\$ 99,064,740.26	\$ 57,562,080.78
GRAND TOTALS		\$ 5,354,598,112.66	\$ 3,615,745,213.77	\$ 1,738,852,898.89	\$ 59,587,222.65	\$ 690,876,385.95	\$ 112,715,938.22

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY WORK PHASE
MARCH 2023**

WORK PHASE	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
OTHER	0.01	0.00	0.01	0.00	0.00	0.00
PRELIMINARY ENGINEERING	586,607,697.99	394,277,858.20	192,329,839.79	5,014,140.07	37,353,408.23	12,927,644.95
RIGHT OF WAY	177,045,099.11	130,443,127.61	46,601,971.50	1,027,551.20	9,039,280.44	2,416,612.91
UTILITIES	53,229,342.46	32,388,361.91	20,840,980.55	669,351.74	3,016,179.26	780,853.06
CONSTRUCTION	3,995,475,437.22	2,724,248,157.36	1,271,227,279.86	48,095,677.95	577,891,367.66	76,826,793.03
CONSTRUCTION ENGINEERING	279,792,824.76	155,893,424.15	123,899,400.61	1,667,003.10	23,879,009.84	5,442,360.53
TRAFFIC SAFETY	42,766,040.80	24,109,200.85	18,656,839.95	569,048.78	7,613,799.45	1,773,948.90
PLANNING & RESEARCH	101,860,541.71	74,396,167.14	27,464,374.57	1,445,736.86	12,561,466.03	6,078,455.02
PUBLIC TRANSPORTATION	114,756,963.97	77,560,365.79	37,196,598.18	1,082,389.36	18,596,965.15	5,646,228.75
INFORMATION TECHNOLOGY	3,064,164.63	2,428,550.76	635,613.87	16,323.59	924,909.89	823,041.07
GRAND TOTALS	\$ 5,354,598,112.66	\$ 3,615,745,213.77	\$ 1,738,852,898.89	\$ 59,587,222.65	\$ 690,876,385.95	\$ 112,715,938.22

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY FINANCING PARTICIPANT
MARCH 2023**

FUND	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
STATE FUNDS						
ROADS OPERATION FUND	1,323,822,463.33	989,581,356.47	334,241,106.86	44,202,128.67	160,659,131.26	59,785,756.99
ROADS OPERATION FUND AC*	339,450,424.94	2,768,256.00	336,682,168.94	709,371.09	(21,594,436.42)	(42,103,640.13)
GRADE CROSSING FUND	1,857,368.69	1,049,682.97	807,685.72	8,440.04	532,851.38	9,198.89
GRADE SEPARATION-TMT	8,575,703.95	8,578,675.01	(2,971.06)	14,761.94	1,108,449.92	15,372.17
MAPA BRIDGE STUDY	98,125.88	98,124.61	1.27	0.00	46,788.54	3,638.50
RECREATION ROAD FUND	19,479,365.17	14,041,831.44	5,437,533.73	34,648.13	2,250,679.86	293,532.20
ST HWY CAPITAL IMPR	829,691,142.44	423,981,055.48	405,710,086.96	2,454,993.04	84,509,271.59	8,993,976.34
STATE AID BRIDGE	5,954,742.68	2,238,223.06	3,716,519.62	2,566.84	183,430.50	21,289.85
TRANS INFRA BANK	228,928,211.62	156,704,824.58	72,223,387.04	1,187,768.05	26,853,725.81	4,527,414.43
TOTAL STATE FUNDS	\$ 2,757,857,548.70	\$ 1,599,042,029.62	\$ 1,158,815,519.08	\$ 48,614,677.80	\$ 254,549,892.44	\$ 31,546,539.24
FEDERAL FUNDS	2,276,325,453.67	1,799,435,828.41	476,889,625.26	9,962,518.93	403,159,322.78	73,924,838.15
COUNTY FUNDS	25,452,910.55	20,709,826.56	4,743,083.99	176,068.78	3,554,277.85	280,531.34
CITY FUNDS	245,865,397.91	162,731,269.58	83,134,128.33	669,288.21	25,689,448.08	6,249,780.15
OTHER FUNDS	49,096,801.83	33,826,259.60	15,270,542.23	164,668.93	3,923,444.80	714,249.34
GRAND TOTALS	\$ 5,354,598,112.66	\$ 3,615,745,213.77	\$ 1,738,852,898.89	\$ 59,587,222.65	\$ 690,876,385.95	\$ 112,715,938.22

*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
March 31, 2023**

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

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	Active Projects Prior Fiscal Years	Completed Projects	Life To Date	Active Projects Unexpended Balance	Planned Future Expenditures
Revenue	\$ 7,613,824.06	\$ 74,239,234.11			\$ 692,631,333.17		
Expenditures							
Expressway and High Priority Corridors	2,312,685.28	83,249,152.31	260,821,979.76	49,515,842.92	393,586,974.99	396,347,076.81	273,612,025.75
Other Highways	142,307.76	1,260,119.28	78,649,804.13	109,362,345.61	189,272,269.02	9,363,010.15	133,806,131.64
Total	\$ 2,454,993.04	\$ 84,509,271.59	\$ 339,471,783.89	\$ 158,878,188.53	\$ 582,859,244.01	\$ 405,710,086.96	\$ 407,418,157.39
Funds Available to be Expended on Active Project and Planned Future Projects					\$ 109,772,089.16		

**Transportation Innovation Act
Financial Status
March 31, 2023**

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 Balance	Planned Projects
	Current Month	Fiscal Year To Date	Active Projects Prior Fiscal Years	Completed Projects	Life To Date		
Revenue	\$ 2,029,098.60	\$ 21,860,296.95			\$ 207,930,110.65		
Expenditures							
Accelerated State Highway Capital Improvement Program	1,187,768.05	22,982,542.46	119,885,892.55		142,868,435.01	57,090,848.51	279,326,212.85
County Bridge Match Program		2,321,183.35	8,642,456.72	3,607,407.44	14,571,047.51	13,830,201.81	1,836,431.00
Economic Opportunity Program		1,550,000.00	1,322,749.50	1,725,013.76	4,597,763.26	1,302,336.72	13,740,500.00
Total Expenditures	\$ 1,187,768.05	\$ 26,853,725.81	\$ 129,851,098.77	\$ 5,332,421.20	\$ 162,037,245.78	\$ 72,223,387.04	\$ 294,903,143.85
Funds Available to be Expended on Active Project and Planned Future Projects					\$ 45,892,864.87		

**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	Federal FY-22
	Payment was made March 2019	Payment was made March 2020	Payment was made March 2021	Payment was made March 2022	Payment was 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 March 31, 2023

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

County Apportionment	County Name	Balance
3001	ADAMS COUNTY	974,068.00
3002	ANTELOPE COUNTY	286,699.21
3005	BLAINE COUNTY	246,249.16
3006	BOONE COUNTY	237,751.74
3010	BUFFALO COUNTY	353,729.79
3012	BUTLER COUNTY	30,164.57
3013	CASS COUNTY	940,983.62
3014	CEDAR COUNTY	380,189.71
3018	CLAY COUNTY	262,914.19
3019	COLFAX COUNTY	1,177,489.16
3020	CUMING COUNTY	527,909.82
3021	CUSTER COUNTY	510.87
3022	DAKOTA COUNTY	120,157.20
3024	DAWSON COUNTY	52,367.67
3026	DIXON COUNTY	240,458.87
3028	DOUGLAS COUNTY	424,940.67
3030	FILLMORE COUNTY	804,144.50
3032	FRONTIER COUNTY	156,224.64
3033	FURNAS COUNTY	47,710.32
3034	GAGE COUNTY	244,741.82
3036	GARFIELD COUNTY	39,048.13
3037	GOSPER COUNTY	53,684.71
3039	GREELEY COUNTY	8,307.98
3040	HALL COUNTY	673,207.99
3045	HOLT COUNTY	154,679.26
3047	HOWARD COUNTY	7,565.06
3048	JEFFERSON COUNTY	360,423.92

County Apportionment	County Name	Balance
3049	JOHNSON COUNTY	114,857.82
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	59,816.04
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	1,458,276.35
3078	SAUNDERS COUNTY	100,387.12
3079	SCOTTS BLUFF COUNTY	7,401.71
3080	SEWARD COUNTY	432,585.06
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