

**NEBRASKA**

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION



# NEBRASKA STATE HIGHWAY COMMISSION

## Quarterly Financial Report as of June 30, 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.

April  
2023

# Nebraska Department of Transportation Financial Report



Lincoln South Beltway

**NEBRASKA**  
Good Life. Great Journey.  
DEPARTMENT OF TRANSPORTATION

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## April 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 April exceeded expenditures by \$3.6 million. Fiscal year to date expenditures surpassed revenue by \$32.5 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 April's major revenue categories: Motor Fuel Tax revenue was under the projected amount by -\$20.0 thousand or -0.1%, motor vehicle registration revenue was under the projected amount by -\$68.0 thousand or -1.4% and motor vehicle sales tax was over the projected amount by \$1.1 million or 8.7%. Highway Cash Fund receipts for FY23 to date were under projections by \$657.0 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).

April expenditures totaled \$70.0 million. Fiscal year to date expenditures totaled \$949.0 million, 80.2% of the yearly budget. For payroll purposes only, this includes the payroll reporting period of March 13, 2023 thru April 9, 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 \$580.0 million, \$514.9 million on the state highway system (page 20).
- ⇨ The April 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 April 30, 2023, NDOT had an obligation authority balance of \$225.1 million (pages 24, 25, and 26).
- ⇨ Since the Build Nebraska Act became effective on July 1, 2013, revenue totaling \$699.6 million has been received to date with allocated expenditures totaling \$590.7 million (page 31).
- ⇨ The Transportation Innovation Act became effective on July 1, 2016. This act transferred \$50 million from the Cash Reserve Fund. Additional allocated gas tax revenue and interest earnings totaling \$160.0 million has been received to date with expenditures totaling \$164.3 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**  
April 2023

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
<b>ASSETS</b>							
<b>Current Assets</b>							
Cash & Cash Equivalents	388,448,436.73	385,664,886.36	2,783,550.37	0.72	463,319,953.82	(74,871,517.09)	(16.16)
Federal Receivables	4,378,758.12	4,345,607.74	33,150.38	0.76	6,385,239.67	(2,006,481.55)	(31.42)
Other Receivables	31,609,685.01	27,113,904.19	4,495,780.82	16.58	14,725,054.51	16,884,630.50	114.67
Inventories	3,302,510.53	3,482,172.62	(179,662.09)	(5.16)	2,769,466.90	533,043.63	19.25
<b>Total Current Assets</b>	<b>\$427,739,390.39</b>	<b>\$420,606,570.91</b>	<b>\$7,132,819.48</b>	<b>1.70 %</b>	<b>\$487,199,714.90</b>	<b>(\$59,460,324.51)</b>	<b>(12.20)%</b>
<b>Capital Assets</b>							
Equipment	61,225,246.60	61,360,209.76	(134,963.16)	(0.22)	63,151,999.60	(1,926,753.00)	(3.05)
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
<b>Total Capital Assets</b>	<b>\$8,864,276,970.45</b>	<b>\$8,864,411,933.61</b>	<b>(\$134,963.16)</b>	<b>0.00 %</b>	<b>\$8,714,721,137.64</b>	<b>\$149,555,832.81</b>	<b>1.72 %</b>
<b>Total Assets</b>	<b>\$9,292,016,360.84</b>	<b>\$9,285,018,504.52</b>	<b>\$6,997,856.32</b>	<b>0.08 %</b>	<b>\$9,201,920,852.54</b>	<b>\$90,095,508.30</b>	<b>0.98 %</b>
<b>LIABILITIES</b>							
<b>Current Liabilities</b>							
Accounts Payable	7,145,404.48	3,383,585.76	3,761,818.72	111.18	10,926,801.16	(3,781,396.68)	(34.61)
Retention Payable	234,505,181.36	241,855,793.82	(7,350,612.46)	(3.04)	212,772,892.58	21,732,288.78	10.21
Other Payables	43,563,651.54	43,630,362.76	(66,711.22)	(0.15)	53,087,624.26	(9,523,972.72)	(17.94)
<b>Total Current Liabilities</b>	<b>\$285,214,237.38</b>	<b>\$288,869,742.34</b>	<b>(\$3,655,504.96)</b>	<b>(1.27)%</b>	<b>\$276,787,318.00</b>	<b>\$8,426,919.38</b>	<b>3.04 %</b>
<b>Total Liabilities</b>	<b>\$285,214,237.38</b>	<b>\$288,869,742.34</b>	<b>(\$3,655,504.96)</b>	<b>(1.27)%</b>	<b>\$276,787,318.00</b>	<b>\$8,426,919.38</b>	<b>3.04 %</b>
<b>NET ASSETS</b>							
<b>Capital Equity</b>							
Capital	8,864,276,970.45	8,864,411,933.61	(134,963.16)	0.00	8,714,721,137.64	149,555,832.81	1.72
<b>Total Capital Equity</b>	<b>\$8,864,276,970.45</b>	<b>\$8,864,411,933.61</b>	<b>(\$134,963.16)</b>	<b>0.00 %</b>	<b>\$8,714,721,137.64</b>	<b>\$149,555,832.81</b>	<b>1.72 %</b>
<b>Fund Balance</b>							
Reserved Fund Balance	(231,202,670.83)	(238,373,621.20)	7,170,950.37	(3.01)	(210,003,425.68)	(21,199,245.15)	10.09
Unreserved Fund Balance	373,727,823.84	370,110,449.77	3,617,374.07	0.98	420,415,822.58	(46,687,998.74)	(11.11)
<b>Total Fund Balance</b>	<b>\$142,525,153.01</b>	<b>\$131,736,828.57</b>	<b>\$10,788,324.44</b>	<b>8.19 %</b>	<b>\$210,412,396.90</b>	<b>(\$67,887,243.89)</b>	<b>(32.26)%</b>
<b>Total Net Assets</b>	<b>\$9,006,802,123.46</b>	<b>\$8,996,148,762.18</b>	<b>\$10,653,361.28</b>	<b>0.12 %</b>	<b>\$8,925,133,534.54</b>	<b>\$81,668,588.92</b>	<b>0.92 %</b>
<b>Total Liabilities and Net Assets</b>	<b>\$9,292,016,360.84</b>	<b>\$9,285,018,504.52</b>	<b>\$6,997,856.32</b>	<b>0.08 %</b>	<b>\$9,201,920,852.54</b>	<b>\$90,095,508.30</b>	<b>0.98 %</b>

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

### **REPORT SCOPE**

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

### **FINANCIAL STATEMENT TERMS**

**REVENUE** - Income accruing during an accounting period. The figures for revenue on page 4 of this report and those receipt figures seen throughout the rest of the report 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  
APRIL 2023**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
<b>Revenue</b>								
State Revenues	46,354,308.56	45,154,993.36	1,199,315.20	2.66	450,455,321.93	455,387,344.82	(4,932,022.89)	(1.08)
Federal Reimbursements	21,012,183.91	9,962,518.93	11,049,664.98	110.91	424,171,506.69	398,921,177.73	25,250,328.96	6.33
Local Revenues	5,835,219.10	922,092.95	4,913,126.15	532.82	35,026,418.48	34,900,040.89	126,377.59	0.36
Other Entities Revenues	458,938.97	805,593.51	(346,654.54)	(43.03)	6,847,110.54	5,044,319.71	1,802,790.83	35.74
<b>Total Revenue</b>	<b>\$73,660,650.54</b>	<b>\$56,845,198.75</b>	<b>\$16,815,451.79</b>	<b>29.58 %</b>	<b>\$916,500,357.64</b>	<b>\$894,252,883.15</b>	<b>\$22,247,474.49</b>	<b>2.49 %</b>
<b>Expenditures</b>								
Administration	1,861,602.40	1,591,716.71	269,885.69	16.96	17,866,064.10	18,173,923.42	(307,859.32)	(1.69)
Highway Maintenance	13,141,682.78	13,263,109.10	(121,426.32)	(0.92)	141,406,168.00	121,921,986.27	19,484,181.73	15.98
Capital Facilities	272,274.33	736,073.81	(463,799.48)	(63.01)	4,121,573.54	5,590,714.45	(1,469,140.91)	(26.28)
Services and Support	952,076.67	3,732,765.97	(2,780,689.30)	(74.49)	28,683,915.81	32,548,413.51	(3,864,497.70)	(11.87)
Construction	51,674,655.88	59,486,419.32	(7,811,763.44)	(13.13)	731,075,435.47	609,679,920.92	121,395,514.55	19.91
Highway Safety Office	317,884.82	453,332.27	(135,447.45)	(29.88)	5,799,089.15	4,636,761.87	1,162,327.28	25.07
Public Transit	1,823,099.59	983,819.43	839,280.16	85.31	20,085,010.60	18,136,130.64	1,948,879.96	10.75
<b>Total Expenditures</b>	<b>\$70,043,276.47</b>	<b>\$80,247,236.61</b>	<b>(\$10,203,960.14)</b>	<b>(12.72) %</b>	<b>\$949,037,256.67</b>	<b>\$810,687,851.08</b>	<b>\$138,349,405.59</b>	<b>17.07 %</b>
<b>Excess Revenue (Expenditures)</b>	<b>\$3,617,374.07</b>	<b>(\$23,402,037.86)</b>	<b>\$27,019,411.93</b>	<b>(115.46) %</b>	<b>(\$32,536,899.03)</b>	<b>\$83,565,032.07</b>	<b>(\$116,101,931.10)</b>	<b>(138.94) %</b>

**BALANCE SHEET BY FUND** – Statement of the financial position for all funds administered by the Nebraska Department of Transportation.

**FUND DEFINITION**

**Roads Operations Cash Fund** = State statute 66-4,100 established this fund in order to effectively implement the provisions of the variable excise tax. This fund is the collection point for all monies which are not directed by the Legislature to other fund accounts, including all federal and local reimbursements. This fund also acts as the recipient of the state funds transferred from the Highway Cash Fund and as a focal point for most highway expenditures.

**Highway Cash Fund** = State statute 66-4,100 established this fund to receive all state revenue transferred to the Department of Transportation from the Highway Trust Fund, including funds generated by the motor and diesel fuel taxes, motor vehicle registration and related fees, along with sales tax revenue from motor vehicles. These funds are then transferred to the Department's Roads Operations Cash Fund up to the limit as established by the Legislature.

**State Highway Capital Improvement Fund** = State statute 39-2703 established this fund to receive 85% of one quarter of one percent of state General Fund sales tax for the period July 1, 2013 through June 30, 2033. At least twenty five percent of this fund is to be used for the construction of the expressway system and federally designated high priority corridors. The remaining money is to be used for surface transportation projects of the highest priority as determined by the Department of Transportation.

**Transportation Infrastructure Bank Fund** = State statute 39-2803 established this fund to receive the additional fuel tax revenue generated by Laws 2015, LB 610 for the period July 1, 2016 through June 30, 2033 and directed the State Treasurer to transfer \$50 million from the state's Cash Reserve Fund in July 2016. This fund is to be used for three specific programs: Accelerated State Highway Capital Improvement Program, County Bridge Match Program, and Economic Opportunity Program.

**Grade Separation Fund** = State statute 74-1320 established a 7.5¢ tax per train mile, effective April 1, 1984, levied on all train miles traveled in this state, plus a tax of \$100 annually on all public grade crossings in this state. A train mile is defined as each mile traveled by a train in this state regardless of the number of cars in such train. Quarterly payments are due on the first day of the calendar quarter. These funds are used for the construction of rail and highway grade separations.

**Grade Crossing Protection Fund** = The Grade Crossing Protection Fund is established by Statute 74-1317. State Statute 39-2215 provides for the monthly transfer of \$30,000 from the Highway Trust Fund to the Grade Crossing Protection Fund. The funds provide the state's share, or 95% of the cost of construction and installation of automatic crossing protection devices on all classes of roadways. The participating political subdivision is required to finance the balance of the cost, except in a county where a railroad transportation safety district has been formed, in which case the balance shall be borne entirely by the railroad transportation safety district involved. Projects are generally funded from Federal Funds, State Funds, and political subdivisions. Any political subdivision, which eliminates a crossing by closing the street or highway, will be paid \$5,000 plus the actual costs of the closing not to exceed \$12,000 from the Grade Crossing Protection Fund. In addition, the political subdivision will be paid \$5,000 from the responsible railroad. Any political subdivision, which eliminates a crossing by removal of the rail, will be paid \$2,000 or the actual cost, not to exceed \$12,000 from the Grade Crossing Protection Fund.

**Recreation Road Fund** = The Recreation Road program, established by Statute 39-1390, reflects the use of \$1.50 of each motor vehicle registration fee per Statute 60-302 for construction and maintenance (when not provided for by others) of dustless surface roads designated as State Recreation Roads.

**State Aid Bridge Fund** = The State Aid Bridge Fund, established by Statute 39-846, provides a program of state aid for the replacement of county bridges. The State Aid Bridge Fund receives \$64,000 per month from the Highway Trust Fund, 50% from the Department's share and 50% from the counties' share, which is proportional from each county based on the lineal feet of bridges twenty feet or more in length and all overpasses in each county. When Federal-aid Bridge Replacement funds are available, bridge replacement projects are funded from federal funds, county funds and the State Aid Bridge Fund. After all Federal-aid Bridge Replacement funds have been utilized, funding distribution may vary based on availability of funds.

**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  
April 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
<b>ASSETS</b>										
Cash	(98,124.61)	165,365,545.20	39,796,633.37	116,759,697.93	47,916,598.55	5,980,509.48	1,800,480.55	10,861,783.95	64,062.31	388,447,186.73
Other Current Assets	0.00	39,292,203.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,292,203.66
Capital Assets	0.00	8,864,276,970.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,864,276,970.45
<b>TOTAL ASSETS</b>	<b>(\$98,124.61)</b>	<b>\$9,068,934,719.31</b>	<b>\$39,796,633.37</b>	<b>\$116,759,697.93</b>	<b>\$47,916,598.55</b>	<b>\$5,980,509.48</b>	<b>\$1,800,480.55</b>	<b>\$10,861,783.95</b>	<b>\$64,062.31</b>	<b>\$9,292,016,360.84</b>
<b>LIABILITIES</b>										
Current Liabilities	0.00	285,214,237.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	285,214,237.38
<b>TOTAL LIABILITIES</b>	<b>\$0.00</b>	<b>\$285,214,237.38</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$285,214,237.38</b>
<b>NET ASSETS</b>										
Fund Balance	(51,336.07)	312,126,035.39	(324,178,380.91)	120,042,126.97	50,886,293.73	5,463,691.46	2,012,307.18	9,782,516.81	(1,021,202.52)	175,062,052.04
Capital Equity	0.00	8,864,276,970.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,864,276,970.45
Accrued Interfund Transfer	0.00	(11,060,055.54)	0.00	7,861,607.30	2,291,519.60	39.61	(6.76)	263,728.87	643,166.92	0.00
Revenues	0.00	441,409,664.26	363,975,014.28	81,226,842.55	23,884,030.63	1,650,318.90	333,067.19	3,380,812.36	640,607.47	916,500,357.64
Costs	(46,788.54)	(823,032,132.63)	0.00	(92,370,878.89)	(29,145,245.41)	(1,133,540.49)	(544,887.06)	(2,565,274.09)	(198,509.56)	(949,037,256.67)
<b>TOTAL NET ASSETS</b>	<b>(\$98,124.61)</b>	<b>\$8,783,720,481.93</b>	<b>\$39,796,633.37</b>	<b>\$116,759,697.93</b>	<b>\$47,916,598.55</b>	<b>\$5,980,509.48</b>	<b>\$1,800,480.55</b>	<b>\$10,861,783.95</b>	<b>\$64,062.31</b>	<b>\$9,006,802,123.46</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>(\$98,124.61)</b>	<b>\$9,068,934,719.31</b>	<b>\$39,796,633.37</b>	<b>\$116,759,697.93</b>	<b>\$47,916,598.55</b>	<b>\$5,980,509.48</b>	<b>\$1,800,480.55</b>	<b>\$10,861,783.95</b>	<b>\$64,062.31</b>	<b>\$9,292,016,360.84</b>

**FUND BALANCES AND INVESTMENT EARNINGS**  
**Roads Divisions**  
**April 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	73.6		
Expenditures	152.2	124.7	138.9	132.8	93.8	61.7	52.8	41.7	80.2	70.0		
Balance	(45.9)	(6.3)	3.2	(30.8)	(7.2)	5.7	2.9	65.9	(23.4)	3.6		
Cumulative Balance	(45.9)	(52.2)	(49.1)	(80.0)	(87.2)	(81.5)	(78.6)	(12.7)	(36.1)	(32.5)		

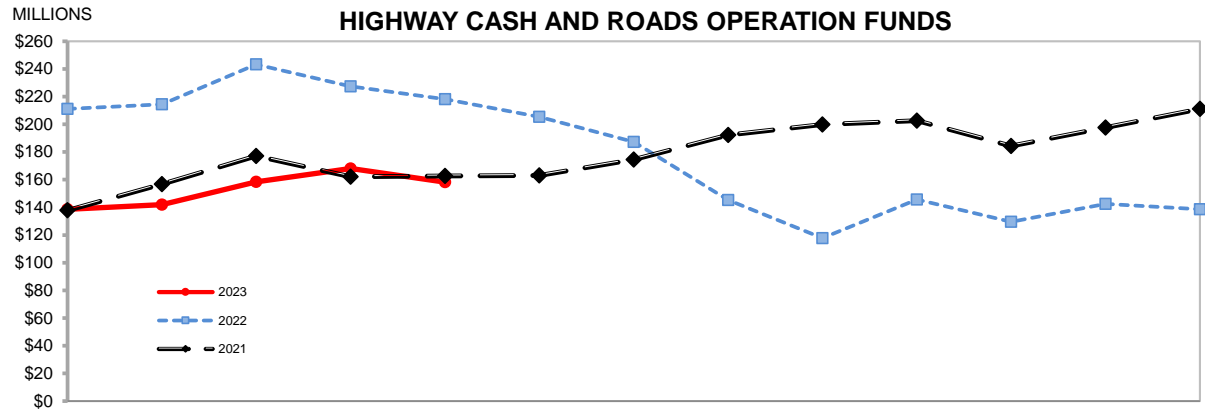
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$769,048.99 in April, with an interest rate of 2.37%. 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%	2.37%				2.06%
Earnings (Thousands)	\$583	\$554	\$560	\$575	\$602	\$595	\$630	\$637	\$685	\$769			\$6,190	\$619

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

Total of all funds available as of April 30th is \$382.8 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 \$199.4 million on the 27th to a low of \$158.2 million on the 25th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>HIGHWAY CASH &amp; ROADS OPERATIONS</b>												
2023	142.0	158.5	168.1	158.2								
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
<b>STATE HIGHWAY CAPITAL IMPROVEMENT FUND</b>												
2023	93.0	101.5	105.6	109.8								
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
<b>TRANSPORTATION INFRASTRUCTURE BANK FUND</b>												
2023	45.3	45.7	45.7	47.1								
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
<b>GRADE CROSSING PROTECTION FUND</b>												
2023	6.5	6.5	7.5	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
<b>RECREATION ROAD FUND</b>												
2023	10.0	10.0	10.4	10.5								
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
<b>STATE AID BRIDGE FUND</b>												
2023	0.0	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  
April 2023**

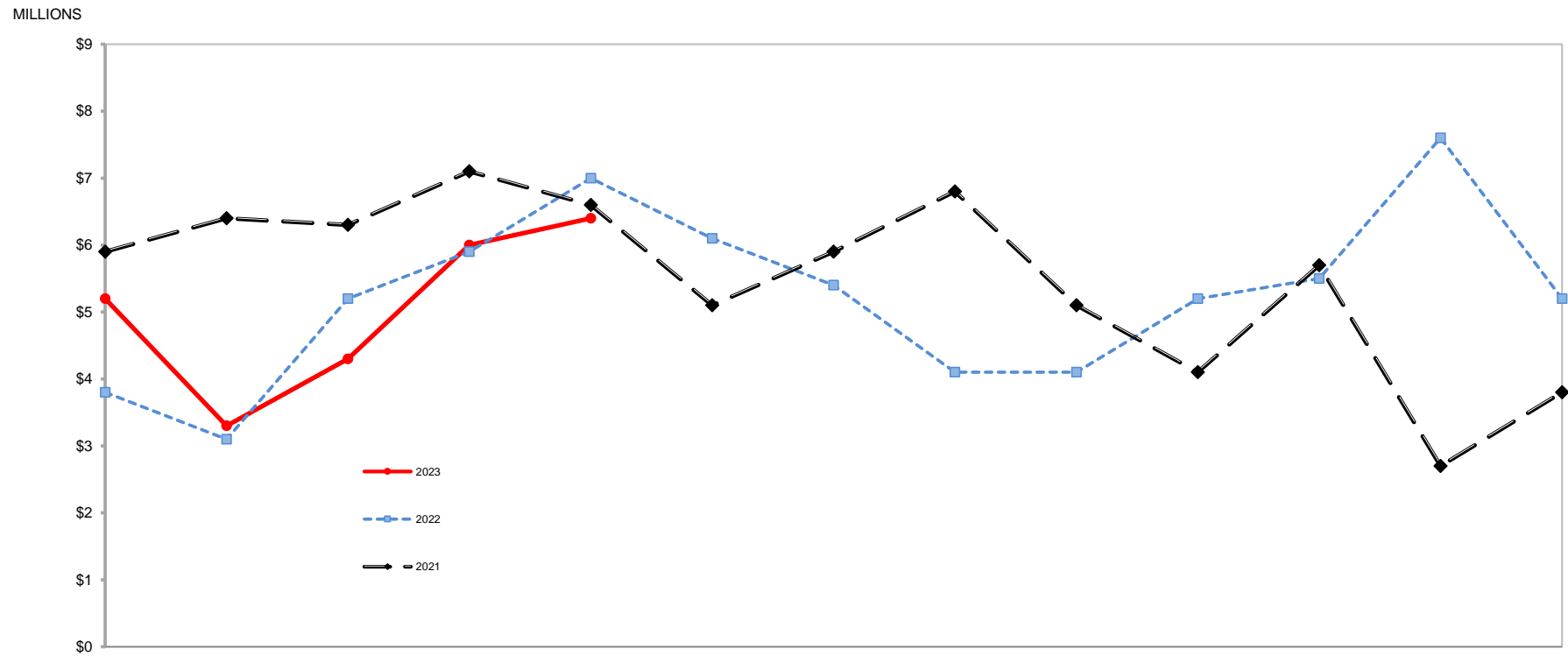
	ADMINISTRATION 026						301	AIRCRAFT 596		TOTALS
	Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
<b>REVENUES:</b>										
450000 Taxes	127,467.44									127,467.44
460000 Intergovernmental			13,036.96				89,346.00			102,382.96
470000 Sales & Charges				12,004.94	3,129.49					15,134.43
480000 Miscellaneous	13,030.32				8,156.37					21,186.69
490000 Other										-
TOTAL REVENUES	140,497.76	-	13,036.96	12,004.94	11,285.86	-	89,346.00	-	-	266,171.52
<b>EXPENDITURES:</b>										
510000 Personal Services	36,976.74		31,894.13	14,923.86	5,363.93					89,158.66
520000 Operating Expenses	34,158.07		5,345.40	33,997.87	7,169.38	452.49		11,193.87		92,317.08
570000 Travel Expenses	2,824.79		533.46	10,655.45	970.78			5.10		14,989.58
580000 Capital Outlay										-
590000 Government Aid							1,146,310.52			1,146,310.52
TOTAL EXPENDITURES	73,959.60	-	37,772.99	59,577.18	13,504.09	452.49	1,146,310.52	11,198.97	-	1,342,775.84
Excess (Deficiency) of Revenues Over Expenditures	66,538.16	-	(24,736.03)	(47,572.24)	(2,218.23)	(452.49)	(1,056,964.52)	(11,198.97)	-	(1,076,604.32)
<b>OTHER FINANCING SOURCES (USES):</b>										
Transfers In			24,736.03	47,572.24		452.49		11,198.97	-	
Transfers Out	(83,959.73)									
Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures	(17,421.57)	-	-	-	(2,218.23)	-	(1,056,964.52)	-	-	(1,076,604.32)
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
Fund Balance April 30, 2023	630,711.86	(2,899.36)	-	-	1,886,159.33	29,504.64	2,852,618.29	(14,123.24)	1,280,707.84	6,662,679.36

**COMBINED SUMMARY OF REVENUES & EXPENDITURES  
FISCAL YEAR TO DATE (July 1, 2022 through April 30, 2023)**

		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
<b>REVENUES:</b>											
450000	Taxes	1,293,898.90	-	-	-	-	-	-	-	-	1,293,898.90
460000	Intergovernmental	-	-	108,545.46	-	-	-	22,830,888.30	-	-	22,939,433.76
470000	Sales & Charges	-	-	8,450.00	204,482.19	142,096.18	35,723.30	-	-	-	390,751.67
480000	Miscellaneous	116,348.64	-	-	-	286,358.99	-	-	44,531.18	-	447,238.81
490000	Other	-	-	-	-	47,457.45	-	-	-	-	47,457.45
<b>TOTAL REVENUES</b>		<b>1,410,247.54</b>	<b>-</b>	<b>116,995.46</b>	<b>204,482.19</b>	<b>475,912.62</b>	<b>35,723.30</b>	<b>22,830,888.30</b>	<b>44,531.18</b>	<b>-</b>	<b>25,118,780.59</b>
<b>EXPENDITURES:</b>											
510000	Personal Services	394,852.29	-	363,420.48	166,650.11	81,899.11	-	-	-	-	1,006,821.99
520000	Operating Expenses	178,140.39	-	569,891.45	86,968.51	136,434.68	23,895.74	-	122,196.45	674.65	1,118,201.87
570000	Travel Expenses	22,615.99	-	9,143.16	24,409.67	1,651.53	1,524.95	-	2,478.61	-	61,823.91
580000	Capital Outlay	-	-	-	6,158.00	-	-	-	-	-	6,158.00
590000	Government Aid	8,551.81	-	-	-	-	-	23,186,096.46	-	-	23,194,648.27
<b>TOTAL EXPENDITURES</b>		<b>604,160.48</b>	<b>-</b>	<b>942,455.09</b>	<b>284,186.29</b>	<b>219,985.32</b>	<b>25,420.69</b>	<b>23,186,096.46</b>	<b>124,675.06</b>	<b>674.65</b>	<b>25,387,654.04</b>
Excess (Deficiency) of Revenues Over Expenditures		806,087.06	-	(825,459.63)	(79,704.10)	255,927.30	10,302.61	(355,208.16)	(80,143.88)	(674.65)	(268,873.45)
<b>OTHER FINANCING SOURCES (USES):</b>											
	Transfers In			825,459.63	79,704.10		(10,302.61)		80,143.88	-	
	Transfers Out	(975,005.00)						145,000.00			
	Grant \$ transfer	(145,000.00)									
Excess (Deficiency) of Revenues Over Expenditures		(313,917.94)	-	-	-	255,927.30	-	(210,208.16)	-	(674.65)	(268,873.45)
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 April 30, 2023		446,155.81	(2,899.36)	-	-	1,941,096.78	-	2,997,618.29	-	1,280,707.84	6,662,679.36

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

Total funds available as of April 30th is \$6.5 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 3rd to a low of \$6.4 million on the 25th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>AERONAUTICS CASH FUND</b>												
2023	3.3	4.3	6.0	6.4								
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 APRIL 30, 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	\$ 8,768	\$ 8,741	\$ (27)	(0.3%)	\$ 87,068	\$ 86,092	\$ (977)	(1.1%)
Incremental Fixed	27,897	2,338	2,339	1	0.0%	23,261	23,043	(218)	(0.9%)
Variable	4,978	2,572	2,573	1	0.0%	(122)	(331)	(210)	172.2%
Wholesale	<u>90,275</u>	<u>8,102</u>	<u>8,106</u>	<u>4</u>	0.1%	<u>74,210</u>	<u>73,462</u>	<u>(748)</u>	(1.0%)
Subtotal	227,604	21,780	21,760	(20)	(0.1%)	184,417	182,265	(2,152)	(1.2%)
Motor Vehicle Registrations	35,036	3,431	3,544	113	3.3%	28,630	28,873	243	0.9%
Prorate Registrations	<u>14,338</u>	<u>1,452</u>	<u>1,271</u>	<u>(181)</u>	(12.5%)	<u>12,292</u>	<u>11,700</u>	<u>(592)</u>	(4.8%)
Subtotal	49,374	4,883	4,815	(68)	(1.4%)	40,922	40,573	(349)	(0.9%)
Sales Tax on Motor Vehicles	167,083	12,088	13,141	1,053	8.7%	137,274	140,099	2,825	2.1%
Interest	3,983	361	456	95	26.3%	3,320	3,530	210	6.3%
Sale of Supplies and Materials	1,682	175	509	334	191.0%	1,456	1,333	(123)	(8.4%)
Sale of Fixed Assets	1,178	72	51	(21)	(29.3%)	938	561	(377)	(40.2%)
Excess Limit	2,961	293	220	(73)	(25.0%)	2,478	2,385	(93)	(3.8%)
Overload Fines	625	58	37	(21)	(37.0%)	510	421	(89)	(17.4%)
Other Fees	<u>1,928</u>	<u>183</u>	<u>63</u>	<u>(120)</u>	(65.6%)	<u>1,680</u>	<u>1,171</u>	<u>(509)</u>	(30.3%)
<b>SUBTOTAL HIGHWAY CASH FUND</b>	<b>\$ 456,418 (A)</b>	<b>\$ 39,893</b>	<b>\$ 41,051</b>	<b>\$ 1,158</b>	<b>2.9%</b>	<b>\$ 372,996</b>	<b>\$ 372,339</b>	<b>\$ (657) (B)</b>	<b>(0.2%)</b>
<b>Incremental Tax Transfer to TIB Fund</b>	<b>(27,895)</b>	<b>(2,076)</b>	<b>(1,929)</b>	<b>147</b>	<b>(7.1%)</b>	<b>(\$23,255)</b>	<b>(23,036)</b>	<b>219</b>	<b>(0.9%)</b>
<b>SUBTOTAL ROADS OPERATIONS CASH FUND</b>	<b>\$ 428,523</b>	<b>\$ 37,817</b>	<b>\$ 39,122</b>	<b>\$ 1,305</b>	<b>3.5%</b>	<b>\$ 349,741</b>	<b>\$ 349,303</b>	<b>\$ (438)</b>	<b>(0.1%)</b>
State Hwy Capital Impr Fund	90,658	6,205	6,988	783	12.6%	75,899	81,227	5,328	7.0%
Transportation Infrastructure Bank Fund (TIB)	28,606	2,124	2,024	(100)	(4.7%)	23,878	23,884	6	0.0%
Grade Crossing Protection Fund	2,358	40	256	216	540.3%	1,728	1,983	255	14.8%
Recreation Road Fund	4,020	357	378	21	5.8%	3,368	3,381	13	0.4%
State Aid Bridge Fund	<u>768</u>	<u>64</u>	<u>64</u>	<u>0</u>	0.1%	<u>640</u>	<u>641</u>	<u>1</u>	0.1%
<b>TOTAL STATE RECEIPTS</b>	<b>\$ 554,933</b>	<b>\$ 46,607</b>	<b>\$ 48,831</b>	<b>\$ 2,224</b>	<b>4.8%</b>	<b>\$ 455,254</b>	<b>\$ 460,419</b>	<b>\$ 5,164</b>	<b>1.1%</b>
Federal Receipts									
FHWA	473,527	15,797	19,283	3,486	22.1%	383,372	403,844	20,472	5.3%
Transit	29,780	3,397	1,249	(2,148)	(63.2%)	24,034	12,850	(11,184)	(46.5%)
Highway Safety	<u>7,544</u>	<u>664</u>	<u>446</u>	<u>(218)</u>	(32.8%)	<u>6,212</u>	<u>5,378</u>	<u>(834)</u>	(13.4%)
Subtotal-Federal Receipts	510,851	19,858	20,979	1,121	5.6%	413,618	422,072	8,454	2.0%
Local Receipts	22,548	1,206	3,632	2,426	201.1%	22,003	20,989	(1,014)	(4.6%)
Other Entities	<u>4,823</u>	<u>487</u>	<u>797</u>	<u>310</u>	63.7%	<u>3,910</u>	<u>3,628</u>	<u>(282)</u>	(7.2%)
<b>TOTAL DEPARTMENT RECEIPTS</b>	<b>\$ 1,093,155</b>	<b>\$ 68,158</b>	<b>\$ 74,239</b>	<b>\$ 6,081</b>	<b>8.9%</b>	<b>\$ 894,785</b>	<b>\$ 907,108</b>	<b>\$ 12,323</b>	<b>1.4%</b>

<b>HIGHWAY CASH FUND APPROPRIATION ANALYSIS</b>	
(A) Total Projected Receipts as of December 2022	\$ 456,418
(B) Receipts Over/(Under) Projection To Date	(657)
Previous year's receipts over appropriation	20,584
<b>Total Modified Projected Receipts</b>	<b>\$ 476,345</b>
Highway Cash Fund Appropriation	\$ 480,000
Projected Receipts Over / (Under) Appropriation	(3,655)
% 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**  
**April 2023**

FISCAL YEAR 2023  
 Period Expired 83.33%  
 Pay Period Ending 4/9/2023

<b>COST BY RESOURCE</b>	<b>Cash Flow Allotment</b>	<b>Month's Expenditure</b>	<b>Expended to Date</b>	<b>Allotment Balance</b>	<b>% Expended to Date</b>	<b>Encumbrances</b>
<b>Personal Services</b>						
Permanent Salaries	116,751,027.35	8,174,040.64	83,926,042.68	32,824,984.67	71.88%	0.00
Temporary Salaries	2,089,071.00	120,022.56	1,614,376.81	474,694.19	77.28%	0.00
Overtime	6,800,944.00	475,040.61	5,889,394.05	911,549.95	86.60%	0.00
Employee Benefits	38,714,595.17	3,007,987.41	30,541,161.86	8,173,433.31	78.89%	0.00
<b>SUBTOTAL: Personal Services</b>	<b>\$164,355,637.52</b>	<b>\$11,777,091.22</b>	<b>\$121,970,975.40</b>	<b>\$42,384,662.12</b>	<b>74.21%</b>	<b>\$0.00</b>
<b>Operating Expenses</b>						
Utilities	3,670,630.00	339,989.74	3,510,387.48	160,242.52	95.63%	0.00
Rentals	940,488.84	33,863.82	894,328.39	46,160.45	95.09%	2,200.00
Repairs & Maintenance	11,795,850.00	754,224.51	8,280,485.54	3,515,364.46	70.20%	743,506.10
Maintenance Contracts	15,960,325.65	2,355,951.03	12,023,209.54	3,937,116.11	75.33%	18,639,601.22
Engineering Contracts	38,597,091.63	2,241,459.69	25,215,160.02	13,381,931.61	65.33%	50,953,619.22
Contractual Services	42,091,699.00	1,133,000.28	47,131,736.83	(5,040,037.83)	111.97%	9,654,911.65
Technology Expenses	29,022,379.05	1,337,596.69	20,351,237.93	8,671,141.12	70.12%	11,533,624.26
Other Operating Expenses	5,698,677.50	43,939.38	4,754,501.85	944,175.65	83.43%	141,446.81
<b>SUBTOTAL: Operating Expenses</b>	<b>\$147,777,141.67</b>	<b>\$8,240,025.14</b>	<b>\$122,161,047.58</b>	<b>\$25,616,094.09</b>	<b>82.67%</b>	<b>\$91,668,909.26</b>
<b>Supplies and Materials</b>						
General Supplies & Materials	1,639,330.53	82,042.68	956,790.41	682,540.12	58.36%	778,391.79
Maint & Const Materials	58,201,833.42	2,495,230.51	43,984,052.54	14,217,780.88	75.57%	0.00
Automotive Supplies & Materials	18,305,600.00	1,291,208.67	18,607,169.30	(301,569.30)	101.65%	0.00
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$78,146,763.95</b>	<b>\$3,868,481.86</b>	<b>\$63,548,012.25</b>	<b>\$14,598,751.70</b>	<b>81.32%</b>	<b>\$778,391.79</b>
<b>Travel</b>						
In State Travel	974,245.00	115,021.45	689,621.47	284,623.53	70.79%	0.00
Out of State Travel	320,611.00	11,831.15	155,583.07	165,027.93	48.53%	0.00
<b>SUBTOTAL: Travel</b>	<b>\$1,294,856.00</b>	<b>\$126,852.60</b>	<b>\$845,204.54</b>	<b>\$449,651.46</b>	<b>65.27%</b>	<b>\$0.00</b>
<b>Capital Outlay</b>						
Land	16,500,000.00	1,003,367.50	7,613,709.38	8,886,290.62	46.14%	0.00
Hwy. Constr. - Contract Pymt.	557,127,220.47	35,322,145.93	537,281,190.08	19,846,030.39	96.44%	1,070,328,732.67
Buildings	31,950,360.20	486,918.54	3,795,536.81	28,154,823.39	11.88%	19,547,918.54
Heavy Equipment and Vehicles	59,079,661.06	835,684.00	7,947,618.09	51,132,042.97	13.45%	36,166,473.44
IT Hardware / Software	100,000.00	0.00	11,495.00	88,505.00	11.50%	0.00
Specialty Equipment	2,652,425.00	(24,918.00)	2,166,671.76	485,753.24	81.69%	509,065.00
<b>SUBTOTAL: Capital Outlay</b>	<b>\$667,409,666.73</b>	<b>\$37,623,197.97</b>	<b>\$558,816,221.12</b>	<b>\$108,593,445.61</b>	<b>83.73%</b>	<b>\$1,126,552,189.65</b>
<b>Government Aid &amp; Distr</b>						
Public Transit Aid	29,189,619.49	1,774,023.32	19,632,912.57	9,556,706.92	67.26%	23,822,091.56
Highway Safety Office	5,200,000.00	276,051.59	5,382,686.42	(182,686.42)	103.51%	11,016,006.49
Other Government Aid	90,000,000.00	6,357,552.77	56,680,196.79	33,319,803.21	62.98%	115,849,786.61
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$124,389,619.49</b>	<b>\$8,407,627.68</b>	<b>\$81,695,795.78</b>	<b>\$42,693,823.71</b>	<b>65.68%</b>	<b>\$150,687,884.66</b>
<b>Internal Redistributions</b>						
Redistribution	0.00	0.00	0.00	0.00	0.00%	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>AGENCY TOTAL</b>	<b>\$1,183,373,685.36</b>	<b>\$70,043,276.47</b>	<b>\$949,037,256.67</b>	<b>\$234,336,428.69</b>	<b>80.20%</b>	<b>\$1,369,687,375.36</b>

**BUDGET STATUS REPORT**  
**AGENCY SUMMARY BY PROGRAM/FUNCTION**  
**April 2023**

FISCAL YEAR 2023  
 Period Expired 83.33%  
 Pay Period Ending 4/9/2023

<b>COST BY PROGRAM</b>	<b>Cash Flow Allotment</b>	<b>Month's Expenditure</b>	<b>Expended to Date</b>	<b>Allotment Balance</b>	<b>% Expended to Date</b>	<b>Encumbrances</b>
<b>Administration</b>						
Administration	21,144,343.36	1,856,984.79	17,830,553.42	3,313,789.94	84.33%	60,183.74
Boards & Commissions	50,000.00	4,617.61	35,510.68	14,489.32	71.02%	0.00
<b>SUBTOTAL: Administration</b>	<b>\$21,194,343.36</b>	<b>\$1,861,602.40</b>	<b>\$17,866,064.10</b>	<b>\$3,328,279.26</b>	<b>84.30%</b>	<b>\$60,183.74</b>
<b>Service and Support</b>						
Charges to Others	1,100,000.00	268,121.08	1,805,535.01	(705,535.01)	164.14%	86,898.58
Deficiency Claims	25,000.00	283.29	21,969.29	3,030.71	87.88%	0.00
Supply Base/Inventories	1,000,000.00	(944,239.66)	1,988,048.07	(988,048.07)	198.80%	271,482.25
Building Operations	6,500,000.00	1,456,745.20	12,213,634.78	(5,713,634.78)	187.90%	2,809,260.42
Business Technology Services	18,063,023.32	1,165,818.31	15,199,478.53	2,863,544.79	84.15%	6,721,059.80
Support Centers	12,952,393.20	162,024.70	514,874.98	12,437,518.22	3.98%	0.00
Payroll Clearing	626,525.00	(1,156,676.25)	(3,059,624.85)	3,686,149.85	(488.35)%	2,050.00
<b>SUBTOTAL: Service and Support</b>	<b>\$40,266,941.52</b>	<b>\$952,076.67</b>	<b>\$28,683,915.81</b>	<b>\$11,583,025.71</b>	<b>71.23%</b>	<b>\$9,890,751.05</b>
<b>Capital Facilities</b>						
Capital Facilities	29,957,360.20	272,274.33	4,121,573.54	25,835,786.66	13.76%	18,548,505.29
<b>SUBTOTAL: Capital Facilities</b>	<b>\$29,957,360.20</b>	<b>\$272,274.33</b>	<b>\$4,121,573.54</b>	<b>\$25,835,786.66</b>	<b>13.76%</b>	<b>\$18,548,505.29</b>
<b>Highway Maintenance</b>						
System Preservation	55,789,176.96	1,736,472.11	38,283,122.74	17,506,054.22	68.62%	1,932,131.35
Operations	42,000,000.00	4,847,144.39	35,015,281.85	6,984,718.15	83.37%	15,687,257.79
Snow and Ice Control	43,000,000.00	2,619,358.19	35,763,625.66	7,236,374.34	83.17%	982,481.05
Unusual & Disaster Oper	2,000,000.00	319,782.73	3,031,921.03	(1,031,921.03)	151.60%	1,234,941.84
Equipment Operations	48,000,000.00	2,087,092.62	12,707,792.81	35,292,207.19	26.47%	36,347,301.33
Indirect Charges	29,841,735.85	1,531,832.74	16,604,423.91	13,237,311.94	55.64%	511,265.00
<b>SUBTOTAL: Highway Maintenance</b>	<b>\$220,630,912.81</b>	<b>\$13,141,682.78</b>	<b>\$141,406,168.00</b>	<b>\$79,224,744.81</b>	<b>64.09%</b>	<b>\$56,695,378.36</b>
<b>Highway Construction</b>						
Preliminary Engineering	53,250,000.00	3,953,860.89	37,814,572.62	15,435,427.38	71.01%	42,034,246.37
Right-Of-Way	15,000,000.00	1,162,658.77	9,264,880.14	5,735,119.86	61.77%	145,532.98
Construction	543,757,021.65	35,770,758.44	540,571,952.58	3,185,069.07	99.41%	1,074,312,573.97
Construction Engineering	25,500,000.00	2,155,461.78	22,162,232.43	3,337,767.57	86.91%	1,854,519.48
<b>SUBTOTAL: Highway Construction</b>	<b>\$637,507,021.65</b>	<b>\$43,042,739.88</b>	<b>\$609,813,637.77</b>	<b>\$27,693,383.88</b>	<b>95.66%</b>	<b>\$1,118,346,872.80</b>
<b>Construction Related Expense</b>						
Overhead	42,799,403.33	1,493,715.77	17,023,664.76	25,775,738.57	39.78%	6,880,880.27
Planning & Research	12,056,000.00	1,050,470.31	12,361,979.43	(305,979.43)	102.54%	11,430,700.88
Local Systems	144,548,833.00	6,087,729.92	91,876,153.51	52,672,679.49	63.56%	112,996,004.92
Highway Safety Office	5,216,300.00	317,884.82	5,799,089.15	(582,789.15)	111.17%	11,016,006.49
Public Transportation Asst	29,196,569.49	1,823,099.59	20,085,010.60	9,111,558.89	68.79%	23,822,091.56
<b>SUBTOTAL: Construction Related Expense</b>	<b>\$233,817,105.82</b>	<b>\$10,772,900.41</b>	<b>\$147,145,897.45</b>	<b>\$86,671,208.37</b>	<b>62.93%</b>	<b>\$166,145,684.12</b>
<b>AGENCY TOTAL</b>	<b>\$1,183,373,685.36</b>	<b>\$70,043,276.47</b>	<b>\$949,037,256.67</b>	<b>\$234,336,428.69</b>	<b>80.20%</b>	<b>\$1,369,687,375.36</b>

PROGRAM STATUS REPORT  
BUSINESS MONTH - APRIL 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>
<b>Personal Services</b>							
Permanent Salaries	987,785.35	1,373,055.62	0.00	2,823,932.54	2,230,190.46	759,076.67	8,174,040.64
Temporary Salaries	15,835.48	9,296.03	0.00	68,563.99	17,699.49	8,627.57	120,022.56
Overtime	10,345.64	2,004.23	0.00	346,113.12	108,301.49	8,276.13	475,040.61
Employee Benefits	0.00	3,007,987.41	0.00	0.00	0.00	0.00	3,007,987.41
<b>SUBTOTAL: Personal Services</b>	<b>\$1,013,966.47</b>	<b>\$4,392,343.29</b>	<b>\$0.00</b>	<b>\$3,238,609.65</b>	<b>\$2,356,191.44</b>	<b>\$775,980.37</b>	<b>\$11,777,091.22</b>
<b>Operating Expenses</b>							
Utilities	0.00	237,533.66	0.00	101,704.05	700.18	51.85	339,989.74
Rentals	2,359.12	(22,395.99)	0.00	53,900.69	0.00	0.00	33,863.82
Repairs & Maintenance	3,124.00	385,831.43	0.00	362,959.08	0.00	2,310.00	754,224.51
Maintenance Contracts	0.00	0.00	0.00	2,355,951.03	0.00	0.00	2,355,951.03
Engineering Contracts	0.00	31,670.00	39,875.79	8,541.65	1,909,352.81	252,019.44	2,241,459.69
Contractual Services	121,629.38	189,726.66	0.00	174,467.20	214,923.84	432,253.20	1,133,000.28
Technology Expenses	0.00	916,160.66	0.00	92,435.30	10,158.74	318,841.99	1,337,596.69
Other Operating Expenses	36,639.67	17,197.19	0.00	(94,610.37)	976.96	83,735.93	43,939.38
<b>SUBTOTAL: Operating Expenses</b>	<b>\$163,752.17</b>	<b>\$1,755,723.61</b>	<b>\$39,875.79</b>	<b>\$3,055,348.63</b>	<b>\$2,136,112.53</b>	<b>\$1,089,212.41</b>	<b>\$8,240,025.14</b>
<b>Supplies and Materials</b>							
General Supplies & Materials	44,754.21	1,559.95	0.00	30,493.90	0.00	5,234.62	82,042.68
Maint & Const Materials	28.22	72,962.56	0.00	2,232,836.08	149,747.36	39,656.29	2,495,230.51
Automotive Supplies & Materials	0.00	(647,753.84)	0.00	1,938,956.52	0.00	5.99	1,291,208.67
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$44,782.43</b>	<b>(\$573,231.33)</b>	<b>\$0.00</b>	<b>\$4,202,286.50</b>	<b>\$149,747.36</b>	<b>\$44,896.90</b>	<b>\$3,868,481.86</b>
<b>Travel</b>							
In State Travel	11,722.34	72,634.99	0.00	4,839.22	12,897.72	12,927.18	115,021.45
Out of State Travel	464.92	11,366.23	0.00	0.00	0.00	0.00	11,831.15
<b>SUBTOTAL: Travel</b>	<b>\$12,187.26</b>	<b>\$84,001.22</b>	<b>\$0.00</b>	<b>\$4,839.22</b>	<b>\$12,897.72</b>	<b>\$12,927.18</b>	<b>\$126,852.60</b>
<b>Capital Outlay</b>							
Land	0.00	0.00	0.00	0.00	1,003,367.50	0.00	1,003,367.50
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	35,322,145.93	0.00	35,322,145.93
Buildings	0.00	254,520.00	232,398.54	0.00	0.00	0.00	486,918.54
Heavy Equipment and Vehicles	0.00	0.00	0.00	835,684.00	0.00	0.00	835,684.00
Specialty Equipment	0.00	0.00	0.00	0.00	135,432.00	(160,350.00)	(24,918.00)
<b>SUBTOTAL: Capital Outlay</b>	<b>\$0.00</b>	<b>\$254,520.00</b>	<b>\$232,398.54</b>	<b>\$835,684.00</b>	<b>\$36,460,945.43</b>	<b>(\$160,350.00)</b>	<b>\$37,623,197.97</b>
<b>Government Aid &amp; Distr</b>							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	1,774,023.32	1,774,023.32
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	276,051.59	276,051.59
Other Government Aid	0.00	0.00	0.00	0.00	3,575.00	6,353,977.77	6,357,552.77
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,575.00</b>	<b>\$8,404,052.68</b>	<b>\$8,407,627.68</b>
<b>Internal Redistributions</b>							
Redistribution	626,914.07	(4,961,280.12)	0.00	1,804,914.78	1,923,270.40	606,180.87	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$626,914.07</b>	<b>(\$4,961,280.12)</b>	<b>\$0.00</b>	<b>\$1,804,914.78</b>	<b>\$1,923,270.40</b>	<b>\$606,180.87</b>	<b>\$0.00</b>
<b>GRAND TOTAL:</b>	<b>\$1,861,602.40</b>	<b>\$952,076.67</b>	<b>\$272,274.33</b>	<b>\$13,141,682.78</b>	<b>\$43,042,739.88</b>	<b>\$10,772,900.41</b>	<b>\$70,043,276.47</b>

PROGRAM STATUS REPORT  
FISCAL YEAR TO DATE - APRIL 2023

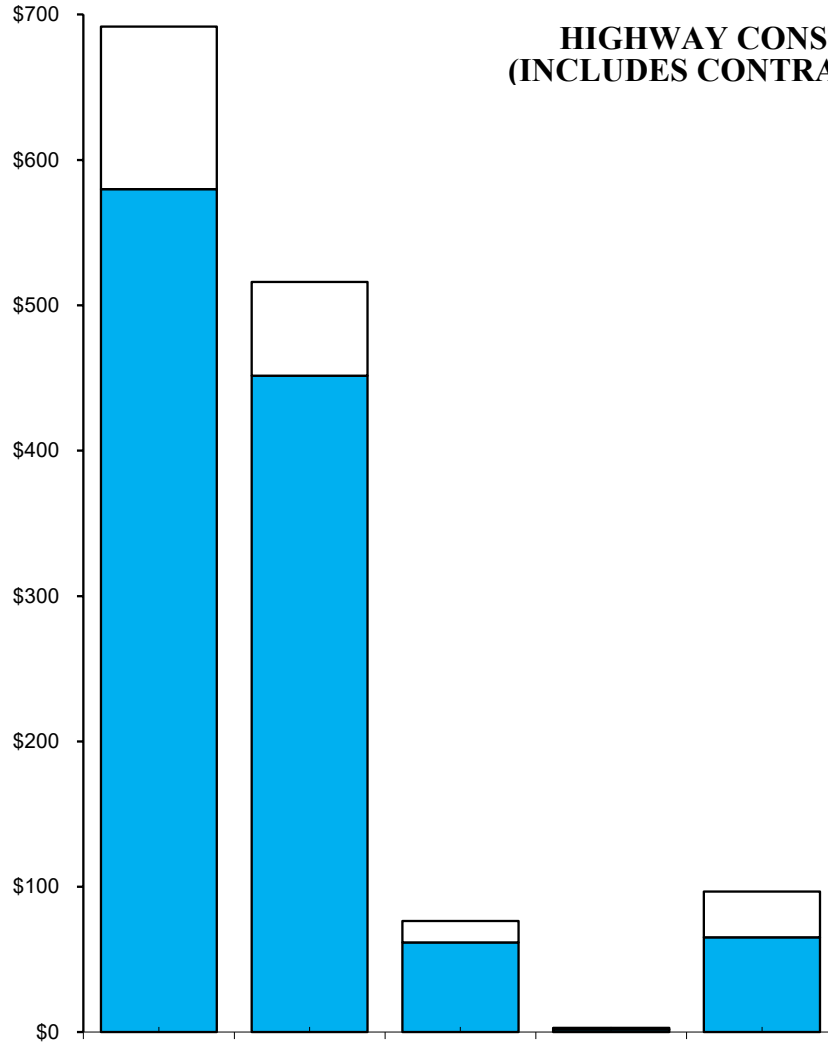
Budget Category	Administration	Service and Support	Capital Facilities	Highway Maintenance	Highway Construction	Construction Related Expense	Total
<b>Personal Services</b>							
Permanent Salaries	8,912,582.48	20,010,768.12	0.00	26,730,728.16	21,045,749.12	7,226,214.80	83,926,042.68
Temporary Salaries	82,403.04	134,886.44	0.00	994,556.26	264,052.96	138,478.11	1,614,376.81
Overtime	80,089.93	(259,064.34)	0.00	3,852,893.71	2,118,714.52	96,760.23	5,889,394.05
Employee Benefits	0.00	30,541,161.86	0.00	0.00	0.00	0.00	30,541,161.86
<b>SUBTOTAL: Personal Services</b>	<b>\$9,075,075.45</b>	<b>\$50,427,752.08</b>	<b>\$0.00</b>	<b>\$31,578,178.13</b>	<b>\$23,428,516.60</b>	<b>\$7,461,453.14</b>	<b>\$121,970,975.40</b>
<b>Operating Expenses</b>							
Utilities	0.00	2,448,512.20	0.00	1,050,458.39	10,909.36	507.53	3,510,387.48
Rentals	16,232.41	28,634.70	0.00	841,296.25	2,557.75	5,607.28	894,328.39
Repairs & Maintenance	14,595.82	2,720,021.19	0.00	5,499,157.69	11,349.73	35,361.11	8,280,485.54
Maintenance Contracts	0.00	3,349.78	0.00	12,019,859.76	0.00	0.00	12,023,209.54
Engineering Contracts	0.00	161,835.00	557,787.47	69,748.74	19,419,050.29	5,006,738.52	25,215,160.02
Contractual Services	845,488.69	1,833,297.50	0.00	2,865,449.13	1,023,889.33	40,563,612.18	47,131,736.83
Technology Expenses	591,588.44	12,879,984.82	0.00	2,118,863.21	846,746.80	3,914,054.66	20,351,237.93
Other Operating Expenses	578,571.74	2,360,663.71	1,875.10	1,256,698.00	26,211.14	530,482.16	4,754,501.85
<b>SUBTOTAL: Operating Expenses</b>	<b>\$2,046,477.10</b>	<b>\$22,436,298.90</b>	<b>\$559,662.57</b>	<b>\$25,721,531.17</b>	<b>\$21,340,714.40</b>	<b>\$50,056,363.44</b>	<b>\$122,161,047.58</b>
<b>Supplies and Materials</b>							
General Supplies & Materials	535,105.96	82,280.11	0.00	297,432.75	59.21	41,912.38	956,790.41
Maint & Const Materials	15,900.33	1,432,774.10	0.00	41,837,720.42	364,911.01	332,746.68	43,984,052.54
Automotive Supplies & Materials	0.00	2,821,356.88	0.00	15,785,677.49	0.00	134.93	18,607,169.30
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$551,006.29</b>	<b>\$4,336,411.09</b>	<b>\$0.00</b>	<b>\$57,920,830.66</b>	<b>\$364,970.22</b>	<b>\$374,793.99</b>	<b>\$63,548,012.25</b>
<b>Travel</b>							
In State Travel	123,855.25	245,951.69	0.00	74,940.04	131,103.79	113,770.70	689,621.47
Out of State Travel	4,672.99	146,093.74	0.00	0.00	1,684.51	3,131.83	155,583.07
<b>SUBTOTAL: Travel</b>	<b>\$128,528.24</b>	<b>\$392,045.43</b>	<b>\$0.00</b>	<b>\$74,940.04</b>	<b>\$132,788.30</b>	<b>\$116,902.53</b>	<b>\$845,204.54</b>
<b>Capital Outlay</b>							
Land	0.00	(312,004.68)	311,714.16	0.00	7,613,059.90	940.00	7,613,709.38
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	537,281,190.08	0.00	537,281,190.08
Buildings	0.00	545,340.00	3,250,196.81	0.00	0.00	0.00	3,795,536.81
Heavy Equipment and Vehicles	0.00	0.00	0.00	7,947,618.09	0.00	0.00	7,947,618.09
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	453,177.00	1,668,075.20	2,166,671.76
<b>SUBTOTAL: Capital Outlay</b>	<b>\$19,227.95</b>	<b>\$240,535.32</b>	<b>\$3,561,910.97</b>	<b>\$7,978,104.70</b>	<b>\$545,347,426.98</b>	<b>\$1,669,015.20</b>	<b>\$558,816,221.12</b>
<b>Government Aid &amp; Distr</b>							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	19,632,912.57	19,632,912.57
Highway Safety Office	0.00	(1,730.00)	0.00	0.00	0.00	5,384,416.42	5,382,686.42
Other Government Aid	0.00	0.00	0.00	0.00	11,864.29	56,668,332.50	56,680,196.79
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$0.00</b>	<b>(\$1,730.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,864.29</b>	<b>\$81,685,661.49</b>	<b>\$81,695,795.78</b>
<b>Internal Redistributions</b>							
Redistribution	6,045,749.07	(49,147,397.01)	0.00	18,132,583.30	19,187,356.98	5,781,707.66	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$6,045,749.07</b>	<b>(\$49,147,397.01)</b>	<b>\$0.00</b>	<b>\$18,132,583.30</b>	<b>\$19,187,356.98</b>	<b>\$5,781,707.66</b>	<b>\$0.00</b>
<b>GRAND TOTAL:</b>	<b>\$17,866,064.10</b>	<b>\$28,683,915.81</b>	<b>\$4,121,573.54</b>	<b>\$141,406,168.00</b>	<b>\$609,813,637.77</b>	<b>\$147,145,897.45</b>	<b>\$949,037,256.67</b>

**BUDGET STATUS REPORT**  
**AGENCY SUMMARY BY ORGANIZATIONAL ELEMENT**  
**April 2023**

FISCAL YEAR 2023  
 Period Expired 83.33%  
 Pay Period Ending 4/9/2023

<b>COST BY ORGANIZATIONAL STRUCTURE</b>	<b>Cash Flow Allotment</b>	<b>Month's Expenditure</b>	<b>Expended to Date</b>	<b>Allotment Balance</b>	<b>% Expended to Date</b>	<b>Encumbrances</b>
<b>OFFICE OF THE DIRECTOR</b>						
110 - DIRECTOR AND DEPUTIES	846,455.15	60,491.09	643,383.59	203,071.56	76.01%	0.00
140 - LEGAL	959,185.20	90,167.52	930,052.85	29,132.35	96.96%	171,636.73
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,708,886.76	193,080.99	1,968,572.44	740,314.32	72.67%	330,728.71
<b>SUBTOTAL: OFFICE OF THE DIRECTOR</b>	<b>\$4,514,527.11</b>	<b>\$343,739.60</b>	<b>\$3,542,008.88</b>	<b>\$972,518.23</b>	<b>78.46%</b>	<b>\$502,365.44</b>
<b>OFFICE OF ENGINEERING</b>						
130 - CONTROLLER DIVISION	2,278,319.33	158,307.05	1,823,162.61	455,156.72	80.02%	0.00
250 - STRATEGIC PLANNING DIVISION	3,552,814.61	(1,528,151.72)	2,797,758.79	755,055.82	78.75%	1,446,104.45
320 - BRIDGE DIVISION	8,229,416.44	556,507.43	6,572,874.70	1,656,541.74	79.87%	2,011,337.32
340 - TRAFFIC ENGINEERING DIVISION	4,966,090.47	435,999.33	3,490,412.28	1,475,678.19	70.28%	115,484.99
350 - RIGHT OF WAY DIVISION	5,187,568.83	356,540.60	3,761,261.73	1,426,307.10	72.51%	3,776.30
360 - PROJECT DEVELOPMENT DIVISION	16,298,477.28	1,133,030.74	10,800,080.06	5,498,397.22	66.26%	14,348,109.23
370 - ROADWAY DESIGN DIVISION	28,051,723.96	1,672,125.25	17,215,057.81	10,836,666.15	61.37%	25,987,165.99
420 - PROGRAM MANAGEMENT DIVISION	1,866,993.03	168,944.26	1,255,092.70	611,900.33	67.23%	534,716.73
580 - LOCAL ASSISTANCE DIVISION	2,949,496.32	150,421.18	1,966,229.17	983,267.15	66.66%	1,601,991.47
<b>SUBTOTAL: OFFICE OF ENGINEERING</b>	<b>\$73,380,900.27</b>	<b>\$3,103,724.12</b>	<b>\$49,681,929.85</b>	<b>\$23,698,970.42</b>	<b>67.70%</b>	<b>\$46,048,686.48</b>
<b>OFFICE OF OPERATIONS</b>						
170 - HUMAN RESOURCES DIVISION	3,567,884.49	151,730.56	1,899,328.45	1,668,556.04	53.23%	2,050.00
260 - OPERATIONS DIVISION	24,123,422.68	1,104,016.57	15,076,797.37	9,046,625.31	62.50%	7,027,089.05
280 - BUSINESS TECH SUPPORT DIVISION	23,753,593.80	1,780,881.56	22,584,254.97	1,169,338.83	95.08%	12,312,016.05
380 - CONSTRUCTION DIVISION	3,145,269.21	261,450.56	2,468,430.65	676,838.56	78.48%	63,467.12
390 - MATERIALS & RESEARCH DIVISION	15,201,004.16	2,383,322.20	11,183,841.91	4,017,162.25	73.57%	6,617,417.17
610 - DISTRICT 1	35,639,014.89	2,508,876.66	29,584,937.14	6,054,077.75	83.01%	7,550,603.09
620 - DISTRICT 2	23,626,361.18	2,358,081.41	19,506,293.84	4,120,067.34	82.56%	9,689,680.23
630 - DISTRICT 3	33,140,815.51	1,736,469.90	23,661,445.31	9,479,370.20	71.40%	5,572,998.89
640 - DISTRICT 4	35,368,481.02	2,163,609.74	26,936,627.15	8,431,853.87	76.16%	7,542,357.09
650 - DISTRICT 5	23,272,237.23	1,896,302.08	19,668,949.69	3,603,287.54	84.52%	5,600,710.08
660 - DISTRICT 6	26,908,828.90	1,403,907.54	21,933,430.35	4,975,398.55	81.51%	6,214,715.85
670 - DISTRICT 7	19,493,678.30	1,110,750.51	14,004,923.35	5,488,754.95	71.84%	6,407,130.74
680 - DISTRICT 8	17,575,744.11	1,886,677.12	15,065,672.47	2,510,071.64	85.72%	4,554,137.61
<b>SUBTOTAL: OFFICE OF OPERATIONS</b>	<b>\$284,816,335.48</b>	<b>\$20,746,076.41</b>	<b>\$223,574,932.65</b>	<b>\$61,241,402.83</b>	<b>78.50%</b>	<b>\$79,154,372.97</b>
<b>BUDGETARY CONTROL</b>						
902 - SUPPLY BASE	0.00	(1,016,838.67)	1,254,621.40	(1,254,621.40)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	41,659,491.06	705,506.95	(1,418,615.83)	43,078,106.89	(3.41)%	116,941.00
904 - TRANSPORTATION CAPITAL	779,002,431.44	46,161,068.06	672,402,379.72	106,600,051.72	86.32%	1,243,865,009.47
<b>SUBTOTAL: BUDGETARY CONTROL</b>	<b>\$820,661,922.50</b>	<b>\$45,849,736.34</b>	<b>\$672,238,385.29</b>	<b>\$148,423,537.21</b>	<b>81.91%</b>	<b>\$1,243,981,950.47</b>
<b>AGENCY TOTAL</b>	<b>\$1,183,373,685.36</b>	<b>\$70,043,276.47</b>	<b>\$949,037,256.67</b>	<b>\$234,336,428.69</b>	<b>80.20%</b>	<b>\$1,369,687,375.36</b>

**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	53.15		1.73		54.88
5/11/2023					
6/15/2023					
<b>Total</b>	<b>451.52</b>	<b>61.60</b>	<b>1.73</b>	<b>65.18</b>	<b>580.03</b>

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	17.73	25.56	2.82			8.77			54.88
5/11/2023									
6/15/2023									
<b>Total</b>	<b>139.88</b>	<b>94.65</b>	<b>63.30</b>	<b>84.17</b>	<b>51.64</b>	<b>79.88</b>	<b>43.56</b>	<b>22.95</b>	<b>580.03</b>

	State System				Local System
	Total Letting(1)	FY-2023 Program (2)	Prior Year Projects (3)	Advanced Projects	FY-2023 Program (4)
% Let to Date	83.8%	87.5%	80.6%	62.9%	67.5%
Actual \$ Let	580.03	451.52	61.60	1.73	65.18
Projected \$ Remaining	111.77	64.54	14.85	1.02	31.36
<b>Total</b>	<b>\$691.80</b>	<b>\$516.06</b>	<b>\$76.45</b>	<b>\$2.75</b>	<b>\$96.54</b>

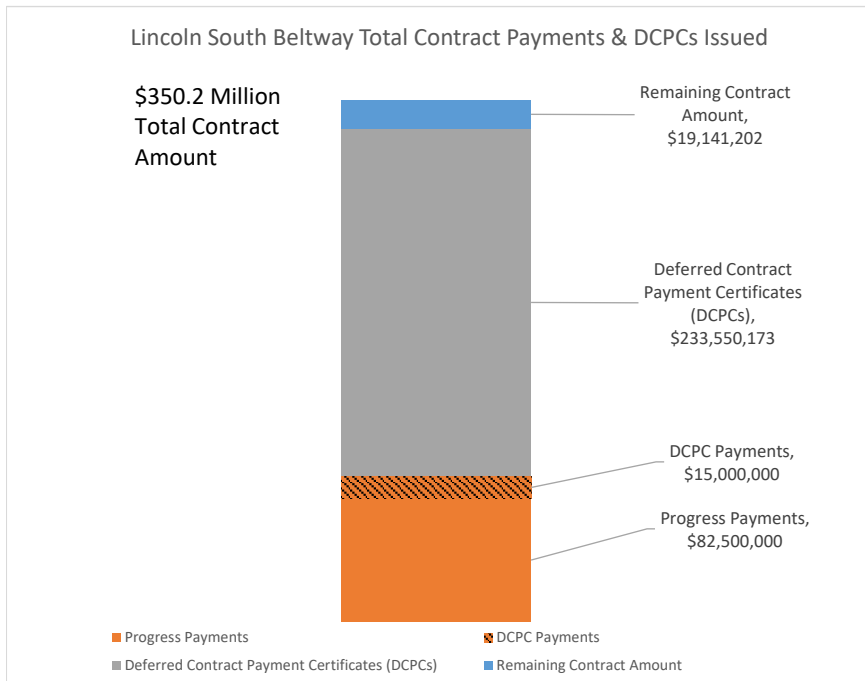
- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
  - (2) FY-2023 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
  - (3) Prior Year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

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

Through April 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 April 2023)

Remaining Contract Amount	\$19,141,202
Progress Payments	\$82,500,000
Deferred Contract Payment Certificates (DCPCs)	\$233,550,173
DCPC Payments	\$15,000,000

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

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	\$24,329,798
<b>Total DCPCs to date</b>	<b>\$233,550,173</b>

Note: The contract also provides that certain types of change orders are not subject to the quarterly limit and will not be part of the DCPC calculation. The payments for these change orders are not included above. Total Progress Payments of \$82,500,000 were 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 = IJJA		Infrastructure Investment and Jobs Act = IJJA							
	Fiscal 2021 Apportionment		Fiscal 2022 Apportionment		Fiscal 2023 Apportionment		Fiscal 2024 Apportionment		Fiscal 2025 Apportionment		Fiscal 2026 Apportionment	
	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska
National Hwy Perf Prog (NHPP)	22,811	173,531	25,136	203,378	27,170	207,541	29,588	221,000	30,180	225,400	30,784	229,900
Surface Transportation Block Grant (STBG)	11,717	88,296	13,136	97,777	13,202	98,923	12,955	107,500	13,214	109,700	13,478	111,800
STBG - Bridge Off System		3,777		5,036		5,036						
STBG - Flexible - Any Area		33,159		35,391		36,200						
STBG - MAPA - Omaha		16,227		17,760		18,116						
STBG - LCLC - Lincoln		6,395		7,000		7,140						
STBG - 5,001 to 200,000 Population		8,919										
STBG 5K-49,999 Population				7,948		8,107						
STBG 50K-200K Population				1,813		1,849						
STBG - 5,000 and Less Population		13,604		14,890		15,188						
Highway Planning		4,661		5,179		5,465						
Research		1,554		2,760		1,822						
Transportation Alternatives (TAP)	768	5,801	1,312	10,206	1,329	10,434						
Recreational Trails	82	1,217	81	1,205	82	1,217						
Highway Safety Improvement Prog (HSIP)	2,359	15,713	2,879	19,794	2,580	20,202	3,110	21,200	3,177	21,700	3,246	22,200
Rail-Highway Crossings	245	3,883	245	3,886	245	3,952	245	3,900	245	3,900	245	3,900
Congestion Mitigation & Air Qual (CMAQ)	2,444	10,744	1,983	10,985	2,293	11,205	2,639	11,600	2,692	11,900	2,746	12,100
Metropolitan Planning	358	1,777	438	2,186	447	2,230	456	2,300	465	2,300	474	2,400
National Freight Program	1,489	10,663	1,346	9,824	1,373	10,020	1,429	10,400	1,458	10,600	1,487	10,900
Carbon Reduction Program			1,234	9,214	1,258	9,398	1,283	9,600	1,309	9,800	1,335	10,000
PROTECT Formula			1,403	10,476	1,431	10,686	1,459	10,900	1,489	11,100	1,518	11,300
Redistribution - Certain Authorizations	55	0.398	393	2,869	128	0.934						
Redistribution - TIFIA												
<b>Sub-Total Core Funds</b>	<b>\$42,328</b>	<b>\$ 312.023</b>	<b>\$ 49,586</b>	<b>\$ 381.800</b>	<b>\$ 51,538</b>	<b>\$ 386.742</b>	<b>\$ 53,164</b>	<b>\$ 398.400</b>	<b>\$ 54,229</b>	<b>\$ 406.400</b>	<b>\$ 55,313</b>	<b>\$ 414.500</b>
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	1,852	6,000						
Others & Ext of Alloc Programs												
<b>Total</b>	<b>\$42,931</b>	<b>\$ 316.547</b>	<b>\$ 59,357</b>	<b>\$ 500.186</b>	<b>\$ 61,331</b>	<b>\$ 468.073</b>	<b>\$ 58,972</b>	<b>\$ 449.400</b>	<b>\$ 60,037</b>	<b>\$ 457.400</b>	<b>\$ 61,121</b>	<b>\$ 465.500</b>
<b>Obligation Authority</b>												
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.

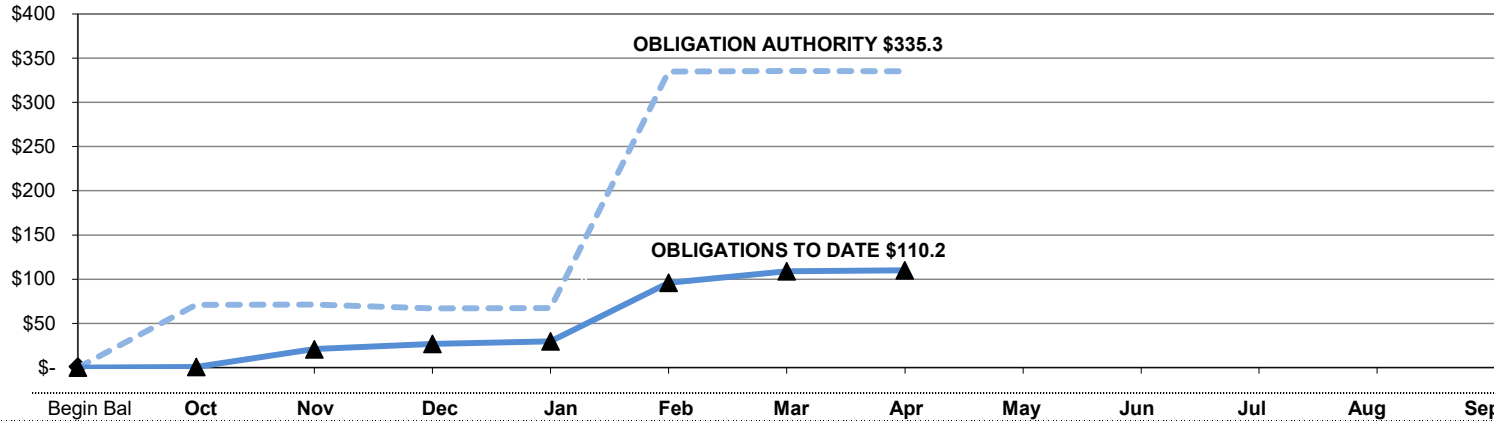
**STATUS OF FEDERAL HIGHWAY APPORTIONMENTS  
FEDERAL FY-2023  
APRIL 30, 2023**

APPORTIONMENT TYPE	APPORT	FAST Act & IIJA	TRANSFERS	TOTAL	OBLIGATIONS <sup>(A)</sup>	CURRENT	ADVANCED	UNPAID
	BALANCE 9/30/2022	FY-2023 APPORT <sup>(B)</sup>	ADJ & SPECIAL APPORT			APPORT	BALANCE	
National Hwy Perf Prog (NHPP)	2,919,312	207,541,470	-	210,460,782	52,066,208	158,394,575	259,431,328	88,363,408
- Highway Bridge Program	-	-	-	-	-	-	-	22,613
STBG/STP - Bridge Off System	71,480	5,036,343	-	5,107,823	5,106,283	1,540	-	10,029,232
STBG/STP - Flexible - Any Area	4,224,231	43,418,458	7,076,924	54,719,612	33,787,512	20,932,101	121,097,799	61,513,565
STBG/STP - MAPA - Omaha	7,529,619	15,115,820	-	22,645,439	(958,501)	23,603,940	41,077,025	25,477,608
STBG/STP - LCLC - Lincoln	20,429,489	7,139,647	-	27,569,136	835,792	26,733,344	73,093	2,060,096
STBG/STP - 5,001 to 200,000 Pop	693,793	-	-	693,793	-	693,793	-	30,104,324
STBG/STP - 5,000 & Less Pop	183,876	15,187,786	-	15,371,662	11,821,834	3,549,828	-	16,377,753
STBG 5K-49,999 Population	617,854	8,107,333	-	8,725,187	-	8,725,187	-	5,926,969
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	878,503	15,322,293	-	7,191,820
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	11,960,900
Rail-Hwy - Hazard Elimination	1,254,081	3,952,395	-	5,206,476	58,749	5,147,727	-	2,568,513
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	(934,577)	9,679,347	-	4,682,476
Research	19,427	1,821,573	(159,389)	1,681,611	122,742	1,558,868	141,795	6,749,984
Metropolitan Planning	882,822	2,230,188	-	3,113,010	-	3,113,010	-	1,538,862
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	-	1,127,160
TAP - >200,000 Population	3,247,712	3,084,839	(500,000)	5,832,551	2,998,353	2,834,198	-	3,943,297
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	-	367,080
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	740,923	3,478,139	-	7,868,205
Repurposed/Special Earmark	-	-	-	-	-	-	-	1,080,789
Other	-	-	-	-	-	-	-	-
<b>Total Formula Funds</b>	<b>\$ 133,113,140</b>	<b>\$ 387,027,695</b>	<b>\$ (1,267,803)</b>	<b>\$ 518,873,032</b>	<b>\$ 109,398,113</b>	<b>\$ 409,474,919</b>	<b>\$ 423,799,972</b>	<b>\$ 293,644,412</b>
Allocated/Discretionary Funds	495,857	-	662,064	1,157,921	848,422	309,499	-	658,272
<b>Total Subject to Annual Obligation Limits</b>	<b>\$ 133,608,997</b>	<b>\$ 387,027,695</b>	<b>\$ (605,739)</b>	<b>\$ 520,030,953</b>	<b>\$ 110,246,535</b>	<b>\$ 409,784,418</b>	<b>\$ 423,799,972</b>	<b>\$ 294,302,684</b>
Special Limit/Allocated Exempt	103,006,753	75,330,895	5,549,040	183,886,688	33,155,718	150,730,970	-	64,538,715
Equity Bonus	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ 236,615,750</b>	<b>\$ 462,358,590</b>	<b>\$ 4,943,301</b>	<b>\$ 703,917,641</b>	<b>\$ 143,402,253</b>	<b>\$ 560,515,388</b>	<b>\$ 423,799,972</b>	<b>\$ 358,841,399</b>

(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
<b>Obligation Authority</b>	0.0	71.0	71.1	67.0	67.1	334.9	335.6	335.3					
<b>OA Used</b>	0.0	0.7	20.8	26.8	29.5	95.8	108.9	110.2					

	<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 April 30, 2023		
Formula Obligation Limitation	\$	345.4	\$	339.0	
August Redistribution		26.0		-	
Redistribution - TIFIA		-		-	Period Expired
Transfers	\$	0.8	\$	(4.3)	58.3%
<b>Subtotal</b>	\$	<b>372.2</b>	\$	<b>334.7</b>	
Other Allocation Obligation Limitation		0.1		0.6	
<b>Annual Obligation Limitation</b>	\$	<b>372.3</b>	\$	<b>335.3</b>	
Formula Obligations to Date		(372.3)		(109.4)	Obligated
Allocated Obligations to Date		-		(0.8)	32.9%
<b>Subtotal</b>	\$	<b>(372.3)</b>	\$	<b>(110.2)</b>	
<b>Obligation Authority Balance</b>		<b>0.0</b>		<b>\$ 225.1</b>	
<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	
HIP Commnty Proj Cong-DIR 2023		0.0		6.0	
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	
<b>Total Special Obligation Limitation</b>	\$	<b>168.0</b>	\$	<b>183.8</b>	
Obligations to Date		(64.7)		(33.1)	
<b>Obligation Authority Balance</b>	\$	<b>103.3</b>	\$	<b>150.7</b>	

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

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY SYSTEM**

**CURRENT MONTH - APRIL 2023**

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
<b>STATE</b>	PRELIMINARY ENGINEERING	2,600,484.46	0.00	70.58	26,471.37	2,063.61	2,629,090.02
	RIGHT OF WAY	931,056.37	0.00	0.00	52,950.62	0.00	984,006.99
	CONSTRUCTION	17,840,123.02	13,289,612.22	0.00	4,740,913.09	37.54	35,870,685.87
	CONSTRUCTION ENGINEERING	611,680.43	641,298.85	3,292.03	38,809.26	633.10	1,295,713.67
	PLANNING & RESEARCH	13,189.14	0.00	0.00	0.00	12,911.63	26,100.77
	<b>TOTAL</b>	<b>\$ 21,996,533.42</b>	<b>\$ 13,930,911.07</b>	<b>\$ 3,362.61</b>	<b>\$ 4,859,144.34</b>	<b>\$ 15,645.88</b>	<b>\$ 40,805,597.32</b>
<b>LOCAL</b>	PRELIMINARY ENGINEERING	12,078.22	253,832.21	8,233.52	35,631.89	0.00	309,776.54
	RIGHT OF WAY	480.96	100,946.04	5,456.62	86.92	10,952.08	117,922.62
	CONSTRUCTION	422,950.63	3,777,629.37	91,966.78	809,895.17	19,556.59	5,121,998.54
	CONSTRUCTION ENGINEERING	66,001.18	218,058.37	4,546.88	54,400.80	71.37	343,078.60
	<b>TOTAL</b>	<b>\$ 501,510.99</b>	<b>\$ 4,350,466.69</b>	<b>\$ 110,203.80</b>	<b>\$ 900,014.78</b>	<b>\$ 30,580.04</b>	<b>\$ 5,892,776.30</b>
<b>NON-HWY</b>	PRELIMINARY ENGINEERING	1,395,831.01	1,693.88	0.00	60,260.39	423.46	1,458,208.74
	RIGHT OF WAY	88,608.42	0.00	0.00	0.00	0.00	88,608.42
	CONSTRUCTION	0.00	60,801.43	0.00	15,200.35	0.00	76,001.78
	CONSTRUCTION ENGINEERING	805,388.59	2,764.08	0.00	691.02	0.00	808,843.69
	TRAFFIC SAFETY & TRANS	137,456.71	315,369.36	0.00	0.00	0.00	452,826.07
	PLANNING & RESEARCH	277,696.51	921,093.35	0.00	0.00	121,588.97	1,320,378.83
	PUBLIC TRANSPORTATION ASSIST	403,860.28	1,419,239.31	0.00	0.00	4,384.62	1,827,484.21
	INFORMATION TECHNOLOGY	16,782.12	9,844.74	0.00	0.00	0.00	26,626.86
	<b>TOTAL</b>	<b>\$ 3,125,623.64</b>	<b>\$ 2,730,806.15</b>	<b>\$ 0.00</b>	<b>\$ 76,151.76</b>	<b>\$ 126,397.05</b>	<b>\$ 6,058,978.60</b>
<b>TOTAL - CURRENT MONTH</b>		<b>\$ 25,623,668.05</b>	<b>\$ 21,012,183.91</b>	<b>\$ 113,566.41</b>	<b>\$ 5,835,310.88</b>	<b>\$ 172,622.97</b>	<b>\$ 52,757,352.22</b>

**FISCAL YEAR TO DATE - APRIL 2023**

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
<b>STATE</b>	PRELIMINARY ENGINEERING	23,948,090.55	0.00	3,276.44	293,526.72	80,633.61	24,325,527.32
	RIGHT OF WAY	6,056,364.19	0.00	0.00	414,054.62	0.00	6,470,418.81
	CONSTRUCTION	167,536,126.73	345,278,228.52	1,089,007.96	24,792,419.52	778,564.86	539,474,347.59
	CONSTRUCTION ENGINEERING	6,350,728.06	9,121,030.28	104,255.80	310,918.81	94,058.96	15,980,991.91
	PLANNING & RESEARCH	253,679.53	216,799.62	0.00	0.00	269,180.64	739,659.79
	<b>TOTAL</b>	<b>\$ 204,144,989.06</b>	<b>\$ 354,616,058.42</b>	<b>\$ 1,196,540.20</b>	<b>\$ 25,810,919.67</b>	<b>\$ 1,222,438.07</b>	<b>\$ 586,990,945.42</b>
<b>LOCAL</b>	PRELIMINARY ENGINEERING	1,127,736.97	2,550,529.72	73,135.53	(621,317.64)	7,839.83	3,137,924.41
	RIGHT OF WAY	(947,244.08)	3,171,396.67	45,566.06	400,473.85	94,582.84	2,764,775.34
	CONSTRUCTION	5,166,248.41	29,563,413.99	2,149,088.47	4,302,886.93	458,776.20	41,640,414.00
	CONSTRUCTION ENGINEERING	224,302.20	2,831,870.63	180,304.14	727,075.88	12,407.29	3,975,960.14
	<b>TOTAL</b>	<b>\$ 5,571,043.50</b>	<b>\$ 38,117,211.01</b>	<b>\$ 2,448,094.20</b>	<b>\$ 4,809,119.02</b>	<b>\$ 573,606.16</b>	<b>\$ 51,519,073.89</b>
<b>NON-HWY</b>	PRELIMINARY ENGINEERING	14,076,375.43	109,157.23	(189.21)	84,893.35	16,795.00	14,287,031.80
	RIGHT OF WAY	994,624.32	0.00	0.00	0.00	0.00	994,624.32
	CONSTRUCTION	37,715,657.58	2,526,598.55	0.00	619,215.39	0.00	40,861,471.52
	CONSTRUCTION ENGINEERING	5,931,876.78	350,237.47	(6.93)	87,586.43	0.00	6,369,693.75
	TRAFFIC SAFETY & TRANS	872,798.52	7,163,827.00	0.00	0.00	30,000.00	8,066,625.52
	PLANNING & RESEARCH	3,407,126.65	7,872,999.40	0.00	94,719.19	1,793,440.60	13,168,285.84
	PUBLIC TRANSPORTATION ASSIST	7,286,357.92	12,636,591.59	23,406.00	18,305.91	459,787.94	20,424,449.36
	INFORMATION TECHNOLOGY	172,710.73	778,826.02	0.00	0.00	0.00	951,536.75
	<b>TOTAL</b>	<b>\$ 70,457,527.93</b>	<b>\$ 31,438,237.26</b>	<b>\$ 23,209.86</b>	<b>\$ 904,720.27</b>	<b>\$ 2,300,023.54</b>	<b>\$ 105,123,718.86</b>
<b>TOTAL - FISCAL YEAR TO DATE</b>		<b>\$ 280,173,560.49</b>	<b>\$ 424,171,506.69</b>	<b>\$ 3,667,844.26</b>	<b>\$ 31,524,758.96</b>	<b>\$ 4,096,067.77</b>	<b>\$ 743,633,738.17</b>

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT  
APRIL 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	2,267,863,404.68	1,145,413,888.15	1,122,449,516.53	21,996,533.42	204,144,989.06	6,237,610.11
	FEDERAL	1,657,257,117.25	1,388,528,589.45	268,728,527.80	13,930,911.07	354,616,058.42	73,044,841.84
	COUNTY	3,510,841.27	2,843,628.40	667,212.87	3,362.61	1,196,540.20	108,818.02
	CITY	113,853,816.21	83,009,577.41	30,844,238.80	4,859,144.34	25,810,919.67	9,863,612.87
	OTHER	26,768,499.76	14,830,785.08	11,937,714.68	15,645.88	1,222,438.07	209,244.28
<b>STATE HIGHWAY SYSTEM TOTALS</b>		<b>\$ 4,069,253,679.17</b>	<b>\$ 2,634,626,468.49</b>	<b>\$ 1,434,627,210.68</b>	<b>\$ 40,805,597.32</b>	<b>\$ 586,990,945.42</b>	<b>\$ 89,464,127.12</b>
LOCAL HIGHWAY SYSTEM							
	STATE	66,361,111.84	43,924,572.14	22,436,539.70	501,510.99	5,571,043.50	1,364,976.15
	FEDERAL	371,360,937.10	285,474,142.73	85,886,794.37	4,350,466.69	38,117,211.01	8,752,809.16
	COUNTY	21,366,058.01	17,381,638.96	3,984,419.05	110,203.80	2,448,094.20	303,961.46
	CITY	129,542,060.63	79,818,507.39	49,723,553.24	900,014.78	4,809,119.02	1,897,904.99
	OTHER	6,420,988.91	5,573,292.24	847,696.67	30,580.04	573,606.16	68,452.18
<b>LOCAL HIGHWAY SYSTEM TOTALS</b>		<b>\$ 595,051,156.49</b>	<b>\$ 432,172,153.46</b>	<b>\$ 162,879,003.03</b>	<b>\$ 5,892,776.30</b>	<b>\$ 51,519,073.89</b>	<b>\$ 12,388,103.94</b>
NON-HIGHWAY							
	STATE	467,516,055.33	435,327,237.38	32,188,817.95	3,125,623.64	70,457,527.93	49,567,621.03
	FEDERAL	266,643,776.29	146,445,280.14	120,198,496.15	2,730,806.15	31,438,237.26	13,139,371.06
	COUNTY	645,001.76	598,125.61	46,876.15	0.00	23,209.86	(18,681.73)
	CITY	10,323,425.32	5,738,495.66	4,584,929.66	76,151.76	904,720.27	323,573.17
	OTHER	15,911,933.22	13,594,805.25	2,317,127.97	126,397.05	2,300,023.54	609,175.85
<b>NON-HIGHWAY TOTALS</b>		<b>\$ 761,040,191.93</b>	<b>\$ 601,703,944.04</b>	<b>\$ 159,336,247.89</b>	<b>\$ 6,058,978.60</b>	<b>\$ 105,123,718.86</b>	<b>\$ 63,621,059.38</b>
<b>GRAND TOTALS</b>		<b>\$ 5,425,345,027.58</b>	<b>\$ 3,668,502,565.99</b>	<b>\$ 1,756,842,461.59</b>	<b>\$ 52,757,352.22</b>	<b>\$ 743,633,738.17</b>	<b>\$ 165,473,290.44</b>

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

<b>WORK PHASE</b>	<b>ACTIVE PROJECTS ALLOTMENT</b>	<b>LIFE TO DATE EXPENSES</b>	<b>ALLOTMENT BALANCE</b>	<b>CURRENT MONTH EXPENSE</b>	<b>FISCAL YEAR EXPENSE</b>	<b>CALENDAR YEAR EXPENSE</b>
PRELIMINARY ENGINEERING	593,630,415.26	398,674,933.50	194,955,481.76	4,397,075.30	41,750,483.53	17,324,720.25
RIGHT OF WAY	177,255,399.11	131,633,665.64	45,621,733.47	1,190,538.03	10,229,818.47	3,607,150.94
UTILITIES	53,371,404.96	33,055,347.22	20,316,057.74	666,985.31	3,683,164.57	1,447,838.37
CONSTRUCTION	4,054,487,305.42	2,764,649,858.24	1,289,837,447.18	40,401,700.88	618,293,068.54	117,228,493.91
CONSTRUCTION ENGINEERING	283,326,089.10	158,341,060.11	124,985,028.99	2,447,635.96	26,326,645.80	7,889,996.49
TRAFFIC SAFETY	42,926,283.76	24,562,026.92	18,364,256.84	452,826.07	8,066,625.52	2,226,774.97
PLANNING & RESEARCH	102,314,749.37	75,742,646.74	26,572,102.63	1,346,479.60	13,907,945.63	7,424,934.62
PUBLIC TRANSPORTATION	114,969,215.97	79,387,850.00	35,581,365.97	1,827,484.21	20,424,449.36	7,473,712.96
INFORMATION TECHNOLOGY	3,064,164.63	2,455,177.62	608,987.01	26,626.86	951,536.75	849,667.93
<b>GRAND TOTALS</b>	<b>\$ 5,425,345,027.58</b>	<b>\$ 3,668,502,565.99</b>	<b>\$ 1,756,842,461.59</b>	<b>\$ 52,757,352.22</b>	<b>\$ 743,633,738.17</b>	<b>\$ 165,473,290.44</b>



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

<b>FUND</b>	<b>ACTIVE PROJECTS ALLOTMENT</b>	<b>LIFE TO DATE EXPENSES</b>	<b>ALLOTMENT BALANCE</b>	<b>CURRENT MONTH EXPENSE</b>	<b>FISCAL YEAR EXPENSE</b>	<b>CALENDAR YEAR EXPENSE</b>
STATE FUNDS						
ROADS OPERATION FUND	1,344,412,516.80	999,946,942.33	344,465,574.47	10,365,585.86	171,024,717.12	70,151,342.85
ROADS OPERATION FUND AC*	362,093,110.18	7,604,586.96	354,488,523.22	4,836,330.96	(16,758,105.46)	(37,267,309.17)
GRADE CROSSING FUND	1,848,806.05	1,049,676.36	799,129.69	(6.61)	532,844.77	9,192.28
GRADE SEPARATION-TMT	8,575,703.95	8,578,713.74	(3,009.79)	38.73	1,108,488.65	15,410.90
MAPA BRIDGE STUDY	98,125.88	98,124.61	1.27	0.00	46,788.54	3,638.50
RECREATION ROAD FUND	19,599,645.00	14,299,731.76	5,299,913.24	257,900.32	2,508,580.18	551,432.52
ST HWY CAPITAL IMPR	829,691,142.44	431,842,662.78	397,848,479.66	7,861,607.30	92,370,878.89	16,855,583.64
STATE AID BRIDGE	5,954,742.68	2,248,914.95	3,705,827.73	10,691.89	194,122.39	31,981.74
TRANS INFRA BANK	229,466,778.87	158,996,344.18	70,470,434.69	2,291,519.60	29,145,245.41	6,818,934.03
<b>TOTAL STATE FUNDS</b>	<b>\$ 2,801,740,571.85</b>	<b>\$ 1,624,665,697.67</b>	<b>\$ 1,177,074,874.18</b>	<b>\$ 25,623,668.05</b>	<b>\$ 280,173,560.49</b>	<b>\$ 57,170,207.29</b>
FEDERAL FUNDS	2,295,261,830.64	1,820,448,012.32	474,813,818.32	21,012,183.91	424,171,506.69	94,937,022.06
COUNTY FUNDS	25,521,901.04	20,823,392.97	4,698,508.07	113,566.41	3,667,844.26	394,097.75
CITY FUNDS	253,719,302.16	168,566,580.46	85,152,721.70	5,835,310.88	31,524,758.96	12,085,091.03
OTHER FUNDS	49,101,421.89	33,998,882.57	15,102,539.32	172,622.97	4,096,067.77	886,872.31
<b>GRAND TOTALS</b>	<b>\$ 5,425,345,027.58</b>	<b>\$ 3,668,502,565.99</b>	<b>\$ 1,756,842,461.59</b>	<b>\$ 52,757,352.22</b>	<b>\$ 743,633,738.17</b>	<b>\$ 165,473,290.44</b>

\*Advance Construction - projects which are constructed with state funds in anticipation of converting to federal funds at a later date when apportionments and obligation authority become available.

**Build Nebraska Act  
Financial Status  
April 30, 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			Active Projects Unexpended Balance	Planned Future Expenditures
			Prior Fiscal Years	Completed Projects	Life To Date		
<b>Revenue</b>	\$ 6,987,608.44	\$ 81,226,842.55			\$ 699,618,941.61		
<b>Expenditures</b>							
Expressway and High Priority Corridors	7,634,309.72	90,883,462.03	260,821,979.76	49,515,842.92	401,221,284.71	388,712,767.09	273,612,025.75
Other Highways	227,297.58	1,487,416.86	78,649,804.13	109,362,345.61	189,499,566.60	9,135,712.57	133,806,131.64
Total	\$ 7,861,607.30	\$ 92,370,878.89	\$ 339,471,783.89	\$ 158,878,188.53	\$ 590,720,851.31	\$ 397,848,479.66	\$ 407,418,157.39
<b>Funds Available to be Expended on Active Project and Planned Future Projects</b>					\$ 108,898,090.30		

**Transportation Innovation Act  
Financial Status  
April 30, 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		
<b>Revenue</b>	\$ 2,023,733.68	\$ 23,884,030.63			\$ 209,953,844.33		
<b>Expenditures</b>							
Accelerated State Highway Capital Improvement Program	2,113,708.05	25,096,250.51	119,885,892.55		144,982,143.06	55,015,707.71	279,287,645.60
County Bridge Match Program	177,811.55	2,498,994.90	8,642,456.72	3,607,407.44	14,748,859.06	13,652,390.26	1,836,431.00
Economic Opportunity Program		1,550,000.00	1,322,749.50	1,725,013.76	4,597,763.26	1,802,336.72	13,240,500.00
Total Expenditures	\$ 2,291,519.60	\$ 29,145,245.41	\$ 129,851,098.77	\$ 5,332,421.20	\$ 164,328,765.38	\$ 70,470,434.69	\$ 294,364,576.60
<b>Funds Available to be Expended on Active Project and Planned Future Projects</b>					\$ 45,625,078.95		

## 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-19	Federal FY-20	Federal FY-21	Federal FY-22	ESTIMATED Federal FY-23
	Payment was made March 2020	Payment was made March 2021	Payment was made March 2022	Payment was made March 2023	Payment will be made March 2024
<b>Bridge</b>					
Annual Obligation Authority	277,028,447.00	284,111,089.00	277,251,202.00	335,456,873.97	329,049,483.24
10% for Bridges	27,702,844.70	28,411,108.90	27,725,120.20	33,545,687.40	32,904,948.32
60% Local Share	16,621,706.82	17,046,665.34	16,635,072.12	20,127,412.44	19,742,968.99
Less STBG Bridge Off System	(3,777,257.00)	(3,777,257.00)	(3,777,257.00)	(5,036,343.00)	(5,036,343.00)
Less Fracture Critical Bridge Inspection	(1,000,000.00)	(300,000.00)	-	(100,000.00)	-
Less Under Water Inspection	-	-	-	-	(660,000.00)
Less Quality Assurance	(300,000.00)	(300,000.00)	(300,000.00)	(300,000.00)	(315,000.00)
Less City of Omaha Major Bridge	-	-	-	-	-
Load Rating of Fracture Critical Bridges	-	-	-	-	-
Funds Available To Be Purchased	11,544,449.82	12,669,408.34	12,557,815.12	14,691,069.44	13,731,625.99
<b>Bridge Buy Out Subtotal</b>	90% \$ <b>10,390,005.00</b>	90% \$ <b>11,402,468.00</b>	90.0% \$ <b>11,302,034.00</b>	90.0% \$ <b>13,221,962.00</b>	90.0% \$ <b>12,358,463.00</b>
Less Major On System Bridges Reserve	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)	-	-
<b>Bridge Buy Out Payment</b>	<b>\$ 8,390,005.00</b>	<b>\$ 9,402,468.00</b>	<b>\$ 9,302,034.00</b>	<b>\$ 13,221,962.00</b>	<b>\$ 12,358,463.00</b>
<b>Counties</b>					
Annual Apportionment	13,189,762.00	13,697,023.00	13,604,127.00	16,694,678.00	17,028,571.00
Funds Available To Be Purchased	90.1% 11,883,975.56	90.6% 12,409,502.84	88.9% 12,094,068.90	91.3% 15,242,241.01	87.8% 14,951,085.34
<b>County Buy Out Payment</b>	<b>90% \$ 10,695,578.00</b>	<b>90% \$ 11,168,553.00</b>	<b>90% \$ 10,884,662.00</b>	<b>90% \$ 13,718,017.00</b>	<b>90% \$ 13,455,977.00</b>
<b>First Class Cities</b>					
Annual Apportionment	8,646,863.00	8,979,411.00	8,918,511.00	10,944,595.00	11,163,486.00
Funds Available To Be Purchased	90.1% 7,790,823.56	90.6% 8,135,346.37	88.9% 7,928,556.28	91.3% 9,992,415.24	87.8% 9,801,540.71
<b>First Class City Buy Out Payment</b>	<b>90% \$ 7,011,741.00</b>	<b>90% \$ 7,321,812.00</b>	<b>90% \$ 7,135,701.00</b>	<b>90% \$ 8,993,174.00</b>	<b>90% \$ 8,821,387.00</b>
<b>Total Funds Distributed To Locals</b>	<b>\$ 26,097,324.00</b>	<b>\$ 27,892,833.00</b>	<b>\$ 27,322,397.00</b>	<b>\$ 35,933,153.00</b>	<b>\$ 34,635,827.00</b>

## Soft Match Balance By County

As of April 30, 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	151,883.52
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

May  
2023

# Nebraska Department of Transportation Financial Report



Lincoln South Beltway

**NEBRASKA**  
Good Life. Great Journey.  
DEPARTMENT OF TRANSPORTATION

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## May 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 May exceeded revenue by \$29.4 million. Fiscal year to date expenditures surpassed revenue by \$61.9 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 May's major revenue categories: Motor Fuel Tax revenue was under the projected amount by -\$920.0 thousand or -4.3%, motor vehicle registration revenue was over the projected amount by \$76.0 thousand or 1.6% and motor vehicle sales tax was over the projected amount by \$1.7 million or 11.4%. Highway Cash Fund receipts for FY23 to date were over projections by \$1.3 million or 0.3% (page 13, 14).
- ⇨ Established an operating budget for Roads Division of \$1.3 billion for FY23 which represents our best estimate of cash requirements for the fiscal year (pages 15, 16 and 19).  
  
May expenditures totaled \$121.1 million. Fiscal year to date expenditures totaled \$1.1 billion, 79.7% of the yearly budget. For payroll purposes only, this includes the payroll reporting period of April 10, 2023 thru May 21, 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 \$621.1 million, \$550.5 million on the state highway system (page 20).
- ⇨ The May 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 May 31, 2023, NDOT had an obligation authority balance of \$215.9 million (pages 24, 25, and 26).
- ⇨ Since the Build Nebraska Act became effective on July 1, 2013, revenue totaling \$707.1 million has been received to date with allocated expenditures totaling \$593.1 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 \$162.4 million has been received to date with expenditures totaling \$171.1 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**  
**May 2023**

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
<b>ASSETS</b>							
<b>Current Assets</b>							
Cash & Cash Equivalents	356,451,142.49	388,448,436.73	(31,997,294.24)	(8.24)	455,659,741.48	(99,208,598.99)	(21.77)
Federal Receivables	11,090,385.52	4,378,758.12	6,711,627.40	153.28	3,735,103.61	7,355,281.91	196.92
Other Receivables	41,226,138.62	31,609,685.01	9,616,453.61	30.42	14,735,514.72	26,490,623.90	179.77
Inventories	3,373,091.75	3,302,510.53	70,581.22	2.14	2,778,354.67	594,737.08	21.41
<b>Total Current Assets</b>	<b>\$412,140,758.38</b>	<b>\$427,739,390.39</b>	<b>(\$15,598,632.01)</b>	<b>(3.65)%</b>	<b>\$476,908,714.48</b>	<b>(\$64,767,956.10)</b>	<b>(13.58)%</b>
<b>Capital Assets</b>							
Equipment	60,969,889.67	61,225,246.60	(255,356.93)	(0.42)	63,119,056.59	(2,149,166.92)	(3.40)
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
<b>Total Capital Assets</b>	<b>\$8,864,021,613.52</b>	<b>\$8,864,276,970.45</b>	<b>(\$255,356.93)</b>	<b>0.00 %</b>	<b>\$8,714,688,194.63</b>	<b>\$149,333,418.89</b>	<b>1.71 %</b>
<b>Total Assets</b>	<b>\$9,276,162,371.90</b>	<b>\$9,292,016,360.84</b>	<b>(\$15,853,988.94)</b>	<b>(0.17)%</b>	<b>\$9,191,596,909.11</b>	<b>\$84,565,462.79</b>	<b>0.92 %</b>
<b>LIABILITIES</b>							
<b>Current Liabilities</b>							
Accounts Payable	10,618,283.88	7,145,404.48	3,472,879.40	48.60	6,847,354.40	3,770,929.48	55.07
Retention Payable	234,954,098.99	234,505,181.36	448,917.63	0.19	214,583,482.40	20,370,616.59	9.49
Other Payables	53,793,626.79	43,563,651.54	10,229,975.25	23.48	49,372,347.44	4,421,279.35	8.95
<b>Total Current Liabilities</b>	<b>\$299,366,009.66</b>	<b>\$285,214,237.38</b>	<b>\$14,151,772.28</b>	<b>4.96 %</b>	<b>\$270,803,184.24</b>	<b>\$28,562,825.42</b>	<b>10.55 %</b>
<b>Total Liabilities</b>	<b>\$299,366,009.66</b>	<b>\$285,214,237.38</b>	<b>\$14,151,772.28</b>	<b>4.96 %</b>	<b>\$270,803,184.24</b>	<b>\$28,562,825.42</b>	<b>10.55 %</b>
<b>NET ASSETS</b>							
<b>Capital Equity</b>							
Capital	8,864,021,613.52	8,864,276,970.45	(255,356.93)	0.00	8,714,688,194.63	149,333,418.89	1.71
<b>Total Capital Equity</b>	<b>\$8,864,021,613.52</b>	<b>\$8,864,276,970.45</b>	<b>(\$255,356.93)</b>	<b>0.00 %</b>	<b>\$8,714,688,194.63</b>	<b>\$149,333,418.89</b>	<b>1.71 %</b>
<b>Fund Balance</b>							
Reserved Fund Balance	(231,581,007.24)	(231,202,670.83)	(378,336.41)	0.16	(211,805,127.73)	(19,775,879.51)	9.34
Unreserved Fund Balance	344,355,755.96	373,727,823.84	(29,372,067.88)	(7.86)	417,910,657.97	(73,554,902.01)	(17.60)
<b>Total Fund Balance</b>	<b>\$112,774,748.72</b>	<b>\$142,525,153.01</b>	<b>(\$29,750,404.29)</b>	<b>(20.87)%</b>	<b>\$206,105,530.24</b>	<b>(\$93,330,781.52)</b>	<b>(45.28)%</b>
<b>Total Net Assets</b>	<b>\$8,976,796,362.24</b>	<b>\$9,006,802,123.46</b>	<b>(\$30,005,761.22)</b>	<b>(0.33)%</b>	<b>\$8,920,793,724.87</b>	<b>\$56,002,637.37</b>	<b>0.63 %</b>
<b>Total Liabilities and Net Assets</b>	<b>\$9,276,162,371.90</b>	<b>\$9,292,016,360.84</b>	<b>(\$15,853,988.94)</b>	<b>(0.17)%</b>	<b>\$9,191,596,909.11</b>	<b>\$84,565,462.79</b>	<b>0.92 %</b>

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

### **REPORT SCOPE**

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

### **FINANCIAL STATEMENT TERMS**

**REVENUE** - Income accruing during an accounting period. The figures for revenue on page 4 of this report and those receipt figures seen throughout the rest of the report 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  
MAY 2023**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
<b>Revenue</b>								
State Revenues	52,021,116.83	46,354,308.56	5,666,808.27	12.22	502,476,438.76	500,495,694.15	1,980,744.61	0.40
Federal Reimbursements	37,593,184.64	21,012,183.91	16,581,000.73	78.91	461,764,691.33	442,163,631.89	19,601,059.44	4.43
Local Revenues	1,599,606.97	5,835,219.10	(4,235,612.13)	(72.59)	36,626,025.45	39,937,426.61	(3,311,401.16)	(8.29)
Other Entities Revenues	570,045.46	458,938.97	111,106.49	24.21	7,417,156.00	5,500,235.56	1,916,920.44	34.85
<b>Total Revenue</b>	<b>\$91,783,953.90</b>	<b>\$73,660,650.54</b>	<b>\$18,123,303.36</b>	<b>24.60</b>	<b>% \$1,008,284,311.54</b>	<b>\$988,096,988.21</b>	<b>\$20,187,323.33</b>	<b>2.04</b>
<b>Expenditures</b>								
Administration	2,437,621.52	1,861,602.40	576,019.12	30.94	20,303,685.62	20,329,955.65	(26,270.03)	(0.13)
Highway Maintenance	13,500,704.68	13,141,682.78	359,021.90	2.73	154,906,872.68	131,364,065.98	23,542,806.70	17.92
Capital Facilities	1,132,642.71	272,274.33	860,368.38	315.99	5,254,216.25	6,025,523.82	(771,307.57)	(12.80)
Services and Support	1,962,859.24	952,076.67	1,010,782.57	106.17	30,646,775.05	36,300,823.83	(5,654,048.78)	(15.58)
Construction	99,906,140.53	51,674,655.88	48,231,484.65	93.34	830,981,576.00	688,195,167.34	142,786,408.66	20.75
Highway Safety Office	587,534.90	317,884.82	269,650.08	84.83	6,386,624.05	5,158,067.39	1,228,556.66	23.82
Public Transit	1,618,834.31	1,823,099.59	(204,265.28)	(11.20)	21,703,844.91	19,666,330.13	2,037,514.78	10.36
<b>Total Expenditures</b>	<b>\$121,146,337.89</b>	<b>\$70,043,276.47</b>	<b>\$51,103,061.42</b>	<b>72.96</b>	<b>% \$1,070,183,594.56</b>	<b>\$907,039,934.14</b>	<b>\$163,143,660.42</b>	<b>17.99</b>
<b>Excess Revenue (Expenditures)</b>	<b>(\$29,362,383.99)</b>	<b>\$3,617,374.07</b>	<b>(\$32,979,758.06)</b>	<b>(911.70)</b>	<b>% (\$61,899,283.02)</b>	<b>\$81,057,054.07</b>	<b>(\$142,956,337.09)</b>	<b>(176.37)</b>

**BALANCE SHEET BY FUND** – Statement of the financial position for all funds administered by the Nebraska Department of Transportation.

**FUND DEFINITION**

**Roads Operations Cash Fund** = State statute 66-4,100 established this fund in order to effectively implement the provisions of the variable excise tax. This fund is the collection point for all monies which are not directed by the Legislature to other fund accounts, including all federal and local reimbursements. This fund also acts as the recipient of the state funds transferred from the Highway Cash Fund and as a focal point for most highway expenditures.

**Highway Cash Fund** = State statute 66-4,100 established this fund to receive all state revenue transferred to the Department of Transportation from the Highway Trust Fund, including funds generated by the motor and diesel fuel taxes, motor vehicle registration and related fees, along with sales tax revenue from motor vehicles. These funds are then transferred to the Department's Roads Operations Cash Fund up to the limit as established by the Legislature.

**State Highway Capital Improvement Fund** = State statute 39-2703 established this fund to receive 85% of one quarter of one percent of state General Fund sales tax for the period July 1, 2013 through June 30, 2033. At least twenty five percent of this fund is to be used for the construction of the expressway system and federally designated high priority corridors. The remaining money is to be used for surface transportation projects of the highest priority as determined by the Department of Transportation.

**Transportation Infrastructure Bank Fund** = State statute 39-2803 established this fund to receive the additional fuel tax revenue generated by Laws 2015, LB 610 for the period July 1, 2016 through June 30, 2033 and directed the State Treasurer to transfer \$50 million from the state's Cash Reserve Fund in July 2016. This fund is to be used for three specific programs: Accelerated State Highway Capital Improvement Program, County Bridge Match Program, and Economic Opportunity Program.

**Grade Separation Fund** = State statute 74-1320 established a 7.5¢ tax per train mile, effective April 1, 1984, levied on all train miles traveled in this state, plus a tax of \$100 annually on all public grade crossings in this state. A train mile is defined as each mile traveled by a train in this state regardless of the number of cars in such train. Quarterly payments are due on the first day of the calendar quarter. These funds are used for the construction of rail and highway grade separations.

**Grade Crossing Protection Fund** = The Grade Crossing Protection Fund is established by Statute 74-1317. State Statute 39-2215 provides for the monthly transfer of \$30,000 from the Highway Trust Fund to the Grade Crossing Protection Fund. The funds provide the state's share, or 95% of the cost of construction and installation of automatic crossing protection devices on all classes of roadways. The participating political subdivision is required to finance the balance of the cost, except in a county where a railroad transportation safety district has been formed, in which case the balance shall be borne entirely by the railroad transportation safety district involved. Projects are generally funded from Federal Funds, State Funds, and political subdivisions. Any political subdivision, which eliminates a crossing by closing the street or highway, will be paid \$5,000 plus the actual costs of the closing not to exceed \$12,000 from the Grade Crossing Protection Fund. In addition, the political subdivision will be paid \$5,000 from the responsible railroad. Any political subdivision, which eliminates a crossing by removal of the rail, will be paid \$2,000 or the actual cost, not to exceed \$12,000 from the Grade Crossing Protection Fund.

**Recreation Road Fund** = The Recreation Road program, established by Statute 39-1390, reflects the use of \$1.50 of each motor vehicle registration fee per Statute 60-302 for construction and maintenance (when not provided for by others) of dustless surface roads designated as State Recreation Roads.

**State Aid Bridge Fund** = The State Aid Bridge Fund, established by Statute 39-846, provides a program of state aid for the replacement of county bridges. The State Aid Bridge Fund receives \$64,000 per month from the Highway Trust Fund, 50% from the Department's share and 50% from the counties' share, which is proportional from each county based on the lineal feet of bridges twenty feet or more in length and all overpasses in each county. When Federal-aid Bridge Replacement funds are available, bridge replacement projects are funded from federal funds, county funds and the State Aid Bridge Fund. After all Federal-aid Bridge Replacement funds have been utilized, funding distribution may vary based on availability of funds.

**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  
May 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
<b>ASSETS</b>										
Cash	(98,124.61)	131,207,010.03	42,060,619.56	116,392,902.72	48,058,787.76	5,992,349.18	1,833,738.30	10,938,542.61	64,066.94	356,449,892.49
Other Current Assets	0.00	55,690,865.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,690,865.89
Capital Assets	0.00	8,864,021,613.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,864,021,613.52
<b>TOTAL ASSETS</b>	<b>(\$98,124.61)</b>	<b>\$9,050,919,489.44</b>	<b>\$42,060,619.56</b>	<b>\$116,392,902.72</b>	<b>\$48,058,787.76</b>	<b>\$5,992,349.18</b>	<b>\$1,833,738.30</b>	<b>\$10,938,542.61</b>	<b>\$64,066.94</b>	<b>\$9,276,162,371.90</b>
<b>LIABILITIES</b>										
Current Liabilities	0.00	299,366,009.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	299,366,009.66
<b>TOTAL LIABILITIES</b>	<b>\$0.00</b>	<b>\$299,366,009.66</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$299,366,009.66</b>
<b>NET ASSETS</b>										
Fund Balance	(51,336.07)	351,534,648.46	(363,975,014.28)	120,042,126.97	50,886,293.73	5,463,691.46	2,012,307.18	9,782,516.81	(1,021,202.52)	174,674,031.74
Capital Equity	0.00	8,864,021,613.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,864,021,613.52
Accrued Interfund Transfer	0.00	(10,499,680.83)	0.00	2,337,159.94	6,749,415.63	9,567.64	150,364.17	667,150.12	586,023.33	0.00
Revenues	0.00	480,754,792.93	406,035,633.84	88,721,654.64	26,317,739.44	1,662,198.21	366,318.18	3,721,299.89	704,674.41	1,008,284,311.54
Costs	(46,788.54)	(934,257,894.30)	0.00	(94,708,038.83)	(35,894,661.04)	(1,143,108.13)	(695,251.23)	(3,232,424.21)	(205,428.28)	(1,070,183,594.56)
<b>TOTAL NET ASSETS</b>	<b>(\$98,124.61)</b>	<b>\$8,751,553,479.78</b>	<b>\$42,060,619.56</b>	<b>\$116,392,902.72</b>	<b>\$48,058,787.76</b>	<b>\$5,992,349.18</b>	<b>\$1,833,738.30</b>	<b>\$10,938,542.61</b>	<b>\$64,066.94</b>	<b>\$8,976,796,362.24</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>(\$98,124.61)</b>	<b>\$9,050,919,489.44</b>	<b>\$42,060,619.56</b>	<b>\$116,392,902.72</b>	<b>\$48,058,787.76</b>	<b>\$5,992,349.18</b>	<b>\$1,833,738.30</b>	<b>\$10,938,542.61</b>	<b>\$64,066.94</b>	<b>\$9,276,162,371.90</b>

**FUND BALANCES AND INVESTMENT EARNINGS**  
**Roads Divisions**  
**May 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	73.6	91.8	
Expenditures	152.2	124.7	138.9	132.8	93.8	61.7	52.8	41.7	80.2	70.0	121.1	
Balance	(45.9)	(6.3)	3.2	(30.8)	(7.2)	5.7	2.9	65.9	(23.4)	3.6	(29.3)	
Cumulative Balance	(45.9)	(52.2)	(49.1)	(80.0)	(87.2)	(81.5)	(78.6)	(12.7)	(36.1)	(32.5)	(61.8)	

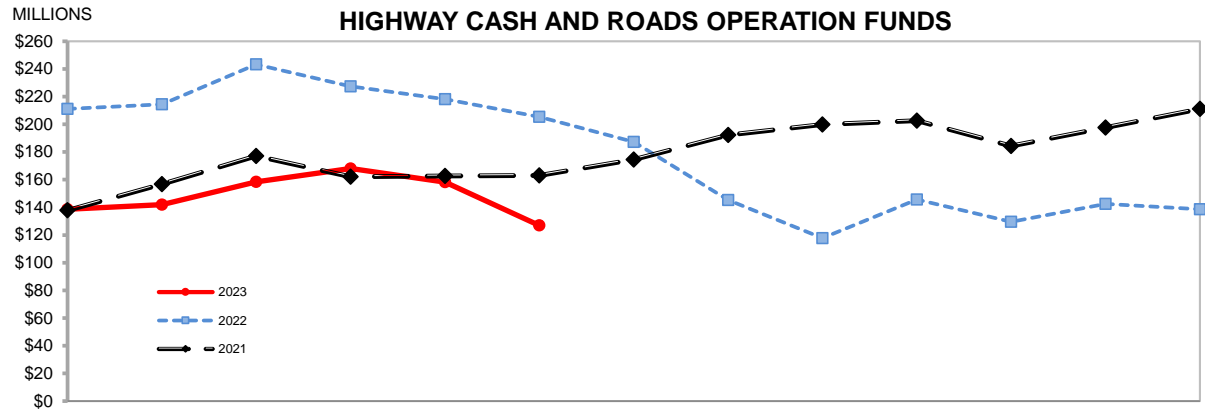
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$728,416.71 in May, with an interest rate of 2.38%. 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%	2.37%	2.38%			<b>2.09%</b>
Earnings (Thousands)	\$583	\$554	\$560	\$575	\$602	\$595	\$630	\$637	\$685	\$769	\$728		<b>\$6,918</b>	<b>\$629</b>

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

Total of all funds available as of May 31st is \$347.3 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 \$195.2 million on the 1st to a low of \$126.9 million on the 30th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>HIGHWAY CASH &amp; ROADS OPERATIONS</b>												
2023	142.0	158.5	168.1	158.2	126.9							
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
<b>STATE HIGHWAY CAPITAL IMPROVEMENT FUND</b>												
2023	93.0	101.5	105.6	109.8	108.9							
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
<b>TRANSPORTATION INFRASTRUCTURE BANK FUND</b>												
2023	45.3	45.7	45.7	47.1	47.9							
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
<b>GRADE CROSSING PROTECTION FUND</b>												
2023	6.5	6.5	7.5	7.5	7.8							
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
<b>RECREATION ROAD FUND</b>												
2023	10.0	10.0	10.4	10.5	10.6							
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
<b>STATE AID BRIDGE FUND</b>												
2023	0.0	0.0	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  
May 2023**

		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	TOTALS
<b>REVENUES:</b>											
450000	Taxes	125,994.68									125,994.68
460000	Intergovernmental			21,657.42				1,633,668.52			1,655,325.94
470000	Sales & Charges				13,217.83	2,049.30					15,267.13
480000	Miscellaneous	14,035.93				10,966.31					25,002.24
490000	Other					23,953.53					23,953.53
TOTAL REVENUES		140,030.61	-	21,657.42	13,217.83	36,969.14	-	1,633,668.52	-	-	1,845,543.52
<b>EXPENDITURES:</b>											
510000	Personal Services	48,238.99		43,247.61	22,237.39	13,606.44					127,330.43
520000	Operating Expenses	12,649.01		4,200.97	13,158.48	12,074.68	2,190.24		4,868.97		49,142.35
570000	Travel Expenses	881.24			1,252.44	85.06					2,218.74
580000	Capital Outlay										-
590000	Government Aid							1,610,489.00			1,610,489.00
TOTAL EXPENDITURES		61,769.24	-	47,448.58	36,648.31	25,766.18	2,190.24	1,610,489.00	4,868.97	-	1,789,180.52
Excess (Deficiency) of Revenues Over Expenditures		78,261.37	-	(25,791.16)	(23,430.48)	11,202.96	(2,190.24)	23,179.52	(4,868.97)	-	56,363.00
<b>OTHER FINANCING SOURCES (USES):</b>											
	Transfers In			25,791.16	23,430.48		2,190.24		4,868.97	-	
	Transfers Out	(56,280.85)							-		
	Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures		21,980.52	-	-	-	11,202.96	-	23,179.52	-	-	56,363.00
Fund Balance April 30, 2023		630,711.86	(2,899.36)	-	-	1,886,159.33	29,504.64	2,852,618.29	(14,123.24)	1,280,707.84	6,662,679.36
Fund Balance May 31, 2023		652,692.38	(2,899.36)	-	-	1,897,362.29	29,504.64	2,875,797.81	(14,123.24)	1,280,707.84	6,719,042.36

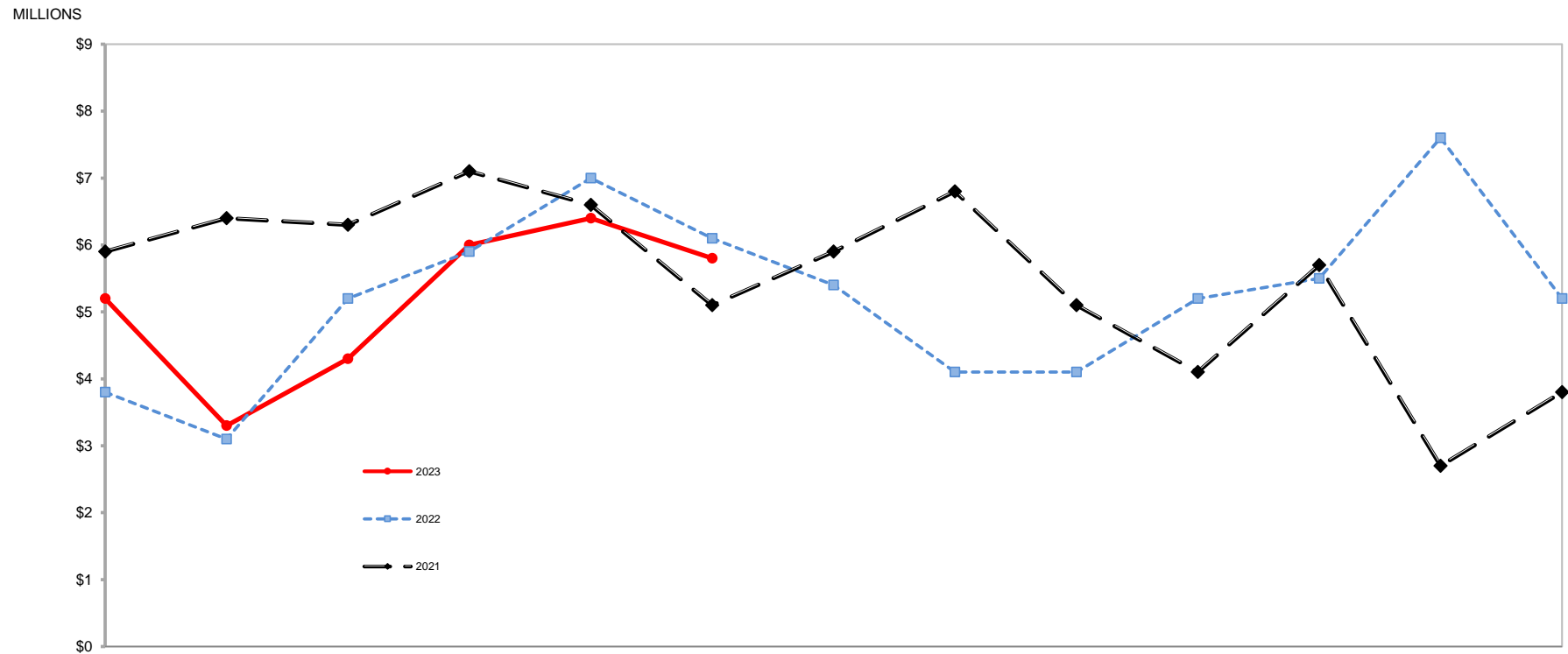


**COMBINED SUMMARY OF REVENUES & EXPENDITURES  
FISCAL YEAR TO DATE (July 1, 2022 through May 31, 2023)**

		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
<b>REVENUES:</b>											
450000	Taxes	1,419,893.58	-	-	-	-	-	-	-	-	1,419,893.58
460000	Intergovernmental	-	-	130,202.88	-	-	-	24,464,556.82	-	-	24,594,759.70
470000	Sales & Charges	-	-	8,450.00	217,700.02	144,145.48	35,723.30	-	-	-	406,018.80
480000	Miscellaneous	130,384.57	-	-	-	297,325.30	-	-	44,531.18	-	472,241.05
490000	Other	-	-	-	-	71,410.98	-	-	-	-	71,410.98
<b>TOTAL REVENUES</b>		<b>1,550,278.15</b>	<b>-</b>	<b>138,652.88</b>	<b>217,700.02</b>	<b>512,881.76</b>	<b>35,723.30</b>	<b>24,464,556.82</b>	<b>44,531.18</b>	<b>-</b>	<b>26,964,324.11</b>
<b>EXPENDITURES:</b>											
510000	Personal Services	443,091.28	-	406,668.09	188,887.50	95,505.55	-	-	-	-	1,134,152.42
520000	Operating Expenses	190,789.40	-	574,092.42	100,126.99	148,509.36	26,085.98	-	127,065.42	674.65	1,167,344.22
570000	Travel Expenses	23,497.23	-	9,143.16	25,662.11	1,736.59	1,524.95	-	2,478.61	-	64,042.65
580000	Capital Outlay	-	-	-	6,158.00	-	-	-	-	-	6,158.00
590000	Government Aid	8,551.81	-	-	-	-	-	24,796,585.46	-	-	24,805,137.27
<b>TOTAL EXPENDITURES</b>		<b>665,929.72</b>	<b>-</b>	<b>989,903.67</b>	<b>320,834.60</b>	<b>245,751.50</b>	<b>27,610.93</b>	<b>24,796,585.46</b>	<b>129,544.03</b>	<b>674.65</b>	<b>27,176,834.56</b>
Excess (Deficiency) of Revenues Over Expenditures		884,348.43	-	(851,250.79)	(103,134.58)	267,130.26	8,112.37	(332,028.64)	(85,012.85)	(674.65)	(212,510.45)
<b>OTHER FINANCING SOURCES (USES):</b>											
	Transfers In			851,250.79	103,134.58		(8,112.37)		85,012.85	-	
	Transfers Out	(1,031,285.85)						145,000.00			
	Grant \$ transfer	(145,000.00)									
Excess (Deficiency) of Revenues Over Expenditures		(291,937.42)	-	-	-	267,130.26	-	(187,028.64)	-	(674.65)	(212,510.45)
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 May 31, 2023		468,136.33	(2,899.36)	-	-	1,952,299.74	-	3,020,797.81	-	1,280,707.84	6,719,042.36

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

Total funds available as of May 31st is \$6.5 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 \$7.2 million on the 12th to a low of \$5.8 million on the 17th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>AERONAUTICS CASH FUND</b>												
2023	3.3	4.3	6.0	6.4	5.8							
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 MAY 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	\$ 8,632	\$ 8,243	\$ (389)	(4.5%)	\$ 95,701	\$ 94,335	\$ (1,366)	(1.4%)
Incremental Fixed	27,897	2,302	2,207	(95)	(4.1%)	25,563	25,250	(313)	(1.2%)
Variable	4,978	2,532	2,427	(105)	(4.1%)	2,410	2,096	(314)	(13.0%)
Wholesale	<u>90,275</u>	<u>7,976</u>	<u>7,646</u>	<u>(330)</u>	<u>(4.1%)</u>	<u>82,186</u>	<u>81,108</u>	<u>(1,079)</u>	<u>(1.3%)</u>
Subtotal	227,604	21,443	20,523	(920)	(4.3%)	205,860	202,788	(3,072)	(1.5%)
Motor Vehicle Registrations	35,036	3,202	3,028	(174)	(5.4%)	31,832	31,902	70	0.2%
Prorate Registrations	<u>14,338</u>	<u>1,454</u>	<u>1,704</u>	<u>250</u>	17.2%	<u>13,746</u>	<u>13,404</u>	<u>(342)</u>	<u>(2.5%)</u>
Subtotal	49,374	4,656	4,732	76	1.6%	45,578	45,305	(273)	(0.6%)
Sales Tax on Motor Vehicles	167,083	15,011	16,716	1,705	11.4%	152,285	156,815	4,530	3.0%
Interest	3,983	339	401	62	18.2%	3,659	3,931	272	7.4%
Sale of Supplies and Materials	1,682	113	131	18	15.9%	1,569	1,464	(105)	(6.7%)
Sale of Fixed Assets	1,178	77	45	(32)	(41.6%)	1,015	606	(409)	(40.3%)
Excess Limit	2,961	232	292	60	26.0%	2,710	2,677	(33)	(1.2%)
Overload Fines	625	65	40	(25)	(38.5%)	575	461	(114)	(19.7%)
Other Fees	<u>1,928</u>	<u>109</u>	<u>1,148</u>	<u>1,039</u>	953.4%	<u>1,789</u>	<u>2,319</u>	<u>530</u>	29.6%
<b>SUBTOTAL HIGHWAY CASH FUND</b>	<b>\$ 456,418 (A)</b>	<b>\$ 42,045</b>	<b>\$ 44,029</b>	<b>\$ 1,984</b>	<b>4.7%</b>	<b>\$ 415,041</b>	<b>\$ 416,368</b>	<b>\$ 1,326 (B)</b>	<b>0.3%</b>
<b>Incremental Tax Transfer to TIB Fund</b>	<b>(27,895)</b>	<b>(2,338)</b>	<b>(2,339)</b>	<b>(1)</b>	<b>0.1%</b>	<b>(\$25,593)</b>	<b>(25,376)</b>	<b>218</b>	<b>(0.9%)</b>
<b>SUBTOTAL ROADS OPERATIONS CASH FUND</b>	<b>\$ 428,523</b>	<b>\$ 39,707</b>	<b>\$ 41,689</b>	<b>\$ 1,982</b>	<b>5.0%</b>	<b>\$ 389,448</b>	<b>\$ 390,992</b>	<b>\$ 1,544</b>	<b>0.4%</b>
State Hwy Capital Impr Fund	90,658	7,490	7,495	5	0.1%	83,389	88,722	5,333	6.4%
Transportation Infrastructure Bank Fund (TIB)	28,606	2,383	2,434	51	2.1%	26,261	26,318	57	0.2%
Grade Crossing Protection Fund	2,358	40	45	5	12.8%	1,768	2,029	261	14.7%
Recreation Road Fund	4,020	322	340	18	5.7%	3,690	3,721	31	0.8%
State Aid Bridge Fund	<u>768</u>	<u>64</u>	<u>64</u>	<u>0</u>	0.1%	<u>704</u>	<u>705</u>	<u>1</u>	0.1%
<b>TOTAL STATE RECEIPTS</b>	<b>\$ 554,933</b>	<b>\$ 50,006</b>	<b>\$ 52,067</b>	<b>\$ 2,061</b>	<b>4.1%</b>	<b>\$ 505,260</b>	<b>\$ 512,486</b>	<b>\$ 7,226</b>	<b>1.4%</b>
Federal Receipts									
FHWA	473,527	41,373	29,350	(12,023)	(29.1%)	424,745	433,194	8,449	2.0%
Transit	29,780	2,364	1,224	(1,140)	(48.2%)	26,398	14,075	(12,323)	(46.7%)
Highway Safety	<u>7,544</u>	<u>529</u>	<u>307</u>	<u>(222)</u>	<u>(42.0%)</u>	<u>6,741</u>	<u>5,685</u>	<u>(1,056)</u>	<u>(15.7%)</u>
Subtotal-Federal Receipts	510,851	44,266	30,882	(13,384)	(30.2%)	457,884	452,954	(4,930)	(1.1%)
Local Receipts	22,548	420	13,207	12,787	3044.5%	22,423	34,196	11,773	52.5%
Other Entities	<u>4,823</u>	<u>389</u>	<u>426</u>	<u>37</u>	9.5%	<u>4,299</u>	<u>4,054</u>	<u>(245)</u>	<u>(5.7%)</u>
<b>TOTAL DEPARTMENT RECEIPTS</b>	<b>\$ 1,093,155</b>	<b>\$ 95,081</b>	<b>\$ 96,581</b>	<b>\$ 1,500</b>	<b>1.6%</b>	<b>\$ 989,866</b>	<b>\$ 1,003,690</b>	<b>\$ 13,823</b>	<b>1.4%</b>

HIGHWAY CASH FUND APPROPRIATION ANALYSIS	
(A) Total Projected Receipts as of December 2022	\$ 456,418
(B) Receipts Over/(Under) Projection To Date	1,326
Previous year's receipts over appropriation	20,584
<b>Total Modified Projected Receipts</b>	<b>\$ 478,329</b>
Highway Cash Fund Appropriation	\$ 480,000
Projected Receipts Over / (Under) Appropriation	(1,671)
% Variance From Appropriation	(0.3%)

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

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

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

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

FISCAL YEAR 2023 Period  
 Expired 91.67%  
 Pay Period Ending 5/21/2023

<b>COST BY RESOURCE</b>	<b>Cash Flow Allotment</b>	<b>Month's Expenditure</b>	<b>Expended to Date</b>	<b>Allotment Balance</b>	<b>% Expended to Date</b>	<b>Encumbrances</b>
<b>Personal Services</b>						
Permanent Salaries	116,751,027.35	11,608,636.31	95,534,678.99	21,216,348.36	81.83%	0.00
Temporary Salaries	2,089,071.00	224,917.02	1,839,293.83	249,777.17	88.04%	0.00
Overtime	6,800,944.00	714,748.24	6,604,142.29	196,801.71	97.11%	0.00
Employee Benefits	38,714,595.17	3,602,294.02	34,143,455.88	4,571,139.29	88.19%	0.00
<b>SUBTOTAL: Personal Services</b>	<b>\$164,355,637.52</b>	<b>\$16,150,595.59</b>	<b>\$138,121,570.99</b>	<b>\$26,234,066.53</b>	<b>84.04%</b>	<b>\$0.00</b>
<b>Operating Expenses</b>						
Utilities	3,670,630.00	289,907.29	3,800,294.77	(129,664.77)	103.53%	0.00
Rentals	940,488.84	54,727.38	949,055.77	(8,566.93)	100.91%	2,200.00
Repairs & Maintenance	11,795,850.00	679,445.01	8,959,930.55	2,835,919.45	75.96%	749,073.00
Maintenance Contracts	15,960,325.65	1,095,416.49	13,118,626.03	2,841,699.62	82.20%	29,209,646.00
Engineering Contracts	38,597,091.63	3,305,578.83	28,520,738.85	10,076,352.78	73.89%	52,131,579.15
Contractual Services	42,091,699.00	777,638.70	47,909,375.53	(5,817,676.53)	113.82%	11,078,741.05
Technology Expenses	32,522,379.05	1,543,826.19	21,895,064.12	10,627,314.93	67.32%	10,142,086.10
Other Operating Expenses	5,698,677.50	657,409.65	5,411,911.50	286,766.00	94.97%	141,446.81
<b>SUBTOTAL: Operating Expenses</b>	<b>\$151,277,141.67</b>	<b>\$8,403,949.54</b>	<b>\$130,564,997.12</b>	<b>\$20,712,144.55</b>	<b>86.31%</b>	<b>\$103,454,772.11</b>
<b>Supplies and Materials</b>						
General Supplies & Materials	1,639,330.53	109,824.21	1,066,614.62	572,715.91	65.06%	778,391.79
Maint & Const Materials	58,147,453.42	3,231,143.51	47,215,196.05	10,932,257.37	81.20%	0.00
Automotive Supplies & Materials	19,805,600.00	1,558,394.96	20,165,564.26	(359,964.26)	101.82%	0.00
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$79,592,383.95</b>	<b>\$4,899,362.68</b>	<b>\$68,447,374.93</b>	<b>\$11,145,009.02</b>	<b>86.00%</b>	<b>\$778,391.79</b>
<b>Travel</b>						
In State Travel	974,245.00	68,809.43	758,430.90	215,814.10	77.85%	0.00
Out of State Travel	320,611.00	27,442.01	183,025.08	137,585.92	57.09%	0.00
<b>SUBTOTAL: Travel</b>	<b>\$1,294,856.00</b>	<b>\$96,251.44</b>	<b>\$941,455.98</b>	<b>\$353,400.02</b>	<b>72.71%</b>	<b>\$0.00</b>
<b>Capital Outlay</b>						
Land	16,500,000.00	678,101.00	8,291,810.38	8,208,189.62	50.25%	0.00
Hwy. Constr. - Contract Pymt.	711,127,220.47	80,579,453.58	617,860,643.66	93,266,576.81	86.88%	988,861,783.66
Buildings	31,950,360.20	1,665,585.92	5,461,122.73	26,489,237.47	17.09%	16,404,728.77
Heavy Equipment and Vehicles	59,079,661.06	740,364.50	8,687,982.59	50,391,678.47	14.71%	35,153,275.99
IT Hardware / Software	100,000.00	0.00	11,495.00	88,505.00	11.50%	0.00
Specialty Equipment	2,706,805.00	102,983.53	2,269,655.29	437,149.71	83.85%	509,065.00
<b>SUBTOTAL: Capital Outlay</b>	<b>\$821,464,046.73</b>	<b>\$83,766,488.53</b>	<b>\$642,582,709.65</b>	<b>\$178,881,337.08</b>	<b>78.22%</b>	<b>\$1,040,928,853.42</b>
<b>Government Aid &amp; Distr</b>						
Public Transit Aid	29,189,619.49	1,546,286.10	21,179,198.67	8,010,420.82	72.56%	22,035,718.73
Highway Safety Office	5,200,000.00	520,265.25	5,902,951.67	(702,951.67)	113.52%	10,906,034.61
Other Government Aid	90,000,000.00	5,763,138.76	62,443,335.55	27,556,664.45	69.38%	113,739,071.97
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$124,389,619.49</b>	<b>\$7,829,690.11</b>	<b>\$89,525,485.89</b>	<b>\$34,864,133.60</b>	<b>71.97%</b>	<b>\$146,680,825.31</b>
<b>Internal Redistributions</b>						
Redistribution	0.00	0.00	0.00	0.00	0.00%	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>AGENCY TOTAL</b>	<b>\$1,342,373,685.36</b>	<b>\$121,146,337.89</b>	<b>\$1,070,183,594.56</b>	<b>\$272,190,090.80</b>	<b>79.72%</b>	<b>\$1,291,842,842.63</b>

**BUDGET STATUS REPORT**  
**AGENCY SUMMARY BY PROGRAM/FUNCTION**  
**May 2023**

FISCAL YEAR 2023 Period  
 Expired 91.67%  
 Pay Period Ending 5/21/2023

<b>COST BY PROGRAM</b>	<b>Cash Flow Allotment</b>	<b>Month's Expenditure</b>	<b>Expended to Date</b>	<b>Allotment Balance</b>	<b>% Expended to Date</b>	<b>Encumbrances</b>
<b>Administration</b>						
Administration	21,144,343.36	2,433,144.59	20,263,698.01	880,645.35	95.84%	37,175.41
Boards & Commissions	50,000.00	4,476.93	39,987.61	10,012.39	79.98%	0.00
<b>SUBTOTAL: Administration</b>	<b>\$21,194,343.36</b>	<b>\$2,437,621.52</b>	<b>\$20,303,685.62</b>	<b>\$890,657.74</b>	<b>95.80%</b>	<b>\$37,175.41</b>
<b>Service and Support</b>						
Charges to Others	1,100,000.00	134,237.52	1,939,772.53	(839,772.53)	176.34%	83,816.83
Deficiency Claims	25,000.00	0.00	21,969.29	3,030.71	87.88%	0.00
Supply Base/Inventories	1,000,000.00	109,413.98	2,097,462.05	(1,097,462.05)	209.75%	251,432.16
Building Operations	6,500,000.00	1,843,650.20	14,057,284.98	(7,557,284.98)	216.27%	2,338,284.35
Business Technology Services	18,063,023.32	1,277,700.50	16,477,179.03	1,585,844.29	91.22%	6,721,059.80
Support Centers	17,952,393.20	(144,689.03)	370,185.95	17,582,207.25	2.06%	0.00
Payroll Clearing	626,525.00	(1,257,453.93)	(4,317,078.78)	4,943,603.78	(689.05)%	2,050.00
<b>SUBTOTAL: Service and Support</b>	<b>\$45,266,941.52</b>	<b>\$1,962,859.24</b>	<b>\$30,646,775.05</b>	<b>\$14,620,166.47</b>	<b>67.70%</b>	<b>\$9,396,643.14</b>
<b>Capital Facilities</b>						
Capital Facilities	29,957,360.20	1,132,642.71	5,254,216.25	24,703,143.95	17.54%	16,146,477.74
<b>SUBTOTAL: Capital Facilities</b>	<b>\$29,957,360.20</b>	<b>\$1,132,642.71</b>	<b>\$5,254,216.25</b>	<b>\$24,703,143.95</b>	<b>17.54%</b>	<b>\$16,146,477.74</b>
<b>Highway Maintenance</b>						
System Preservation	55,789,176.96	2,643,822.95	40,926,945.69	14,862,231.27	73.36%	1,747,575.73
Operations	42,000,000.00	4,960,168.00	39,975,449.85	2,024,550.15	95.18%	28,008,862.04
Snow and Ice Control	43,000,000.00	1,072,948.03	36,836,573.69	6,163,426.31	85.67%	807,186.41
Unusual & Disaster Oper	2,000,000.00	375,361.75	3,407,282.78	(1,407,282.78)	170.36%	1,318,530.72
Equipment Operations	48,000,000.00	1,770,532.97	14,478,325.78	33,521,674.22	30.16%	35,356,010.73
Indirect Charges	29,841,735.85	2,677,870.98	19,282,294.89	10,559,440.96	64.62%	511,265.00
<b>SUBTOTAL: Highway Maintenance</b>	<b>\$220,630,912.81</b>	<b>\$13,500,704.68</b>	<b>\$154,906,872.68</b>	<b>\$65,724,040.13</b>	<b>70.21%</b>	<b>\$67,749,430.63</b>
<b>Highway Construction</b>						
Preliminary Engineering	53,250,000.00	5,246,386.53	43,060,959.15	10,189,040.85	80.87%	40,227,406.31
Right-Of-Way	15,000,000.00	922,621.43	10,187,501.57	4,812,498.43	67.92%	174,552.58
Construction	702,757,021.65	81,195,696.64	621,767,649.22	80,989,372.43	88.48%	993,047,911.23
Construction Engineering	25,500,000.00	3,480,655.01	25,642,887.44	(142,887.44)	100.56%	2,979,995.79
<b>SUBTOTAL: Highway Construction</b>	<b>\$796,507,021.65</b>	<b>\$90,845,359.61</b>	<b>\$700,658,997.38</b>	<b>\$95,848,024.27</b>	<b>87.97%</b>	<b>\$1,036,429,865.91</b>
<b>Construction Related Expense</b>						
Overhead	37,799,403.33	2,107,231.85	19,130,896.61	18,668,506.72	50.61%	7,371,834.64
Planning & Research	12,056,000.00	1,068,757.46	13,430,736.89	(1,374,736.89)	111.40%	11,116,341.47
Local Systems	144,548,833.00	5,884,791.61	97,760,945.12	46,787,887.88	67.63%	110,653,320.35
Highway Safety Office	5,216,300.00	587,534.90	6,386,624.05	(1,170,324.05)	122.44%	10,906,034.61
Public Transportation Asst	29,196,569.49	1,618,834.31	21,703,844.91	7,492,724.58	74.34%	22,035,718.73
<b>SUBTOTAL: Construction Related Expense</b>	<b>\$228,817,105.82</b>	<b>\$11,267,150.13</b>	<b>\$158,413,047.58</b>	<b>\$70,404,058.24</b>	<b>69.23%</b>	<b>\$162,083,249.80</b>
<b>AGENCY TOTAL</b>	<b>\$1,342,373,685.36</b>	<b>\$121,146,337.89</b>	<b>\$1,070,183,594.56</b>	<b>\$272,190,090.80</b>	<b>79.72%</b>	<b>\$1,291,842,842.63</b>

PROGRAM STATUS REPORT  
BUSINESS MONTH - MAY 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>
<b>Personal Services</b>							
Permanent Salaries	1,250,263.73	2,533,152.86	0.00	3,321,731.20	3,404,583.04	1,098,905.48	11,608,636.31
Temporary Salaries	25,021.79	24,179.17	0.00	126,074.24	37,625.75	12,016.07	224,917.02
Overtime	15,011.19	74,514.98	0.00	146,578.93	461,877.44	16,765.70	714,748.24
Employee Benefits	0.00	3,602,294.02	0.00	0.00	0.00	0.00	3,602,294.02
<b>SUBTOTAL: Personal Services</b>	<b>\$1,290,296.71</b>	<b>\$6,234,141.03</b>	<b>\$0.00</b>	<b>\$3,594,384.37</b>	<b>\$3,904,086.23</b>	<b>\$1,127,687.25</b>	<b>\$16,150,595.59</b>
<b>Operating Expenses</b>							
Utilities	0.00	191,408.31	0.00	97,698.97	748.44	51.57	289,907.29
Rentals	0.00	469.37	0.00	54,258.01	0.00	0.00	54,727.38
Repairs & Maintenance	4,315.68	291,216.46	0.00	381,998.17	508.30	1,406.40	679,445.01
Maintenance Contracts	0.00	0.00	0.00	1,095,416.49	0.00	0.00	1,095,416.49
Engineering Contracts	0.00	0.00	43,195.49	21,804.74	2,298,829.07	941,749.53	3,305,578.83
Contractual Services	51,145.37	176,671.84	0.00	350,283.90	20,106.35	179,431.24	777,638.70
Technology Expenses	0.00	918,578.12	0.00	373,172.60	15,111.74	236,963.73	1,543,826.19
Other Operating Expenses	100,299.91	544,587.44	1,548.00	6,247.03	(186.79)	4,914.06	657,409.65
<b>SUBTOTAL: Operating Expenses</b>	<b>\$155,760.96</b>	<b>\$2,122,931.54</b>	<b>\$44,743.49</b>	<b>\$2,380,879.91</b>	<b>\$2,335,117.11</b>	<b>\$1,364,516.53</b>	<b>\$8,403,949.54</b>
<b>Supplies and Materials</b>							
General Supplies & Materials	51,607.10	18,138.49	0.00	35,140.63	0.00	4,937.99	109,824.21
Maint & Const Materials	538.16	(30,417.70)	0.00	3,246,255.99	(13,034.62)	27,801.68	3,231,143.51
Automotive Supplies & Materials	0.00	65,419.59	0.00	1,492,975.37	0.00	0.00	1,558,394.96
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$52,145.26</b>	<b>\$53,140.38</b>	<b>\$0.00</b>	<b>\$4,774,371.99</b>	<b>(\$13,034.62)</b>	<b>\$32,739.67</b>	<b>\$4,899,362.68</b>
<b>Travel</b>							
In State Travel	5,985.26	25,530.50	0.00	3,116.70	17,809.39	16,367.58	68,809.43
Out of State Travel	2,222.55	25,219.46	0.00	0.00	0.00	0.00	27,442.01
<b>SUBTOTAL: Travel</b>	<b>\$8,207.81</b>	<b>\$50,749.96</b>	<b>\$0.00</b>	<b>\$3,116.70</b>	<b>\$17,809.39</b>	<b>\$16,367.58</b>	<b>\$96,251.44</b>
<b>Capital Outlay</b>							
Land	0.00	0.00	0.00	0.00	678,101.00	0.00	678,101.00
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	80,579,453.58	0.00	80,579,453.58
Buildings	0.00	577,686.70	1,087,899.22	0.00	0.00	0.00	1,665,585.92
Heavy Equipment and Vehicles	0.00	0.00	0.00	740,364.50	0.00	0.00	740,364.50
Specialty Equipment	(898.16)	0.00	0.00	20,532.69	83,349.00	0.00	102,983.53
<b>SUBTOTAL: Capital Outlay</b>	<b>(\$898.16)</b>	<b>\$577,686.70</b>	<b>\$1,087,899.22</b>	<b>\$760,897.19</b>	<b>\$81,340,903.58</b>	<b>\$0.00</b>	<b>\$83,766,488.53</b>
<b>Government Aid &amp; Distr</b>							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	1,546,286.10	1,546,286.10
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	520,265.25	520,265.25
Other Government Aid	0.00	0.00	0.00	0.00	(4,853.81)	5,767,992.57	5,763,138.76
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$4,853.81)</b>	<b>\$7,834,543.92</b>	<b>\$7,829,690.11</b>
<b>Internal Redistributions</b>							
Redistribution	932,108.94	(7,075,790.37)	0.00	1,987,054.52	3,265,331.73	891,295.18	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$932,108.94</b>	<b>(\$7,075,790.37)</b>	<b>\$0.00</b>	<b>\$1,987,054.52</b>	<b>\$3,265,331.73</b>	<b>\$891,295.18</b>	<b>\$0.00</b>
<b>GRAND TOTAL:</b>	<b>\$2,437,621.52</b>	<b>\$1,962,859.24</b>	<b>\$1,132,642.71</b>	<b>\$13,500,704.68</b>	<b>\$90,845,359.61</b>	<b>\$11,267,150.13</b>	<b>\$121,146,337.89</b>



PROGRAM STATUS REPORT  
FISCAL YEAR TO DATE - MAY 2023

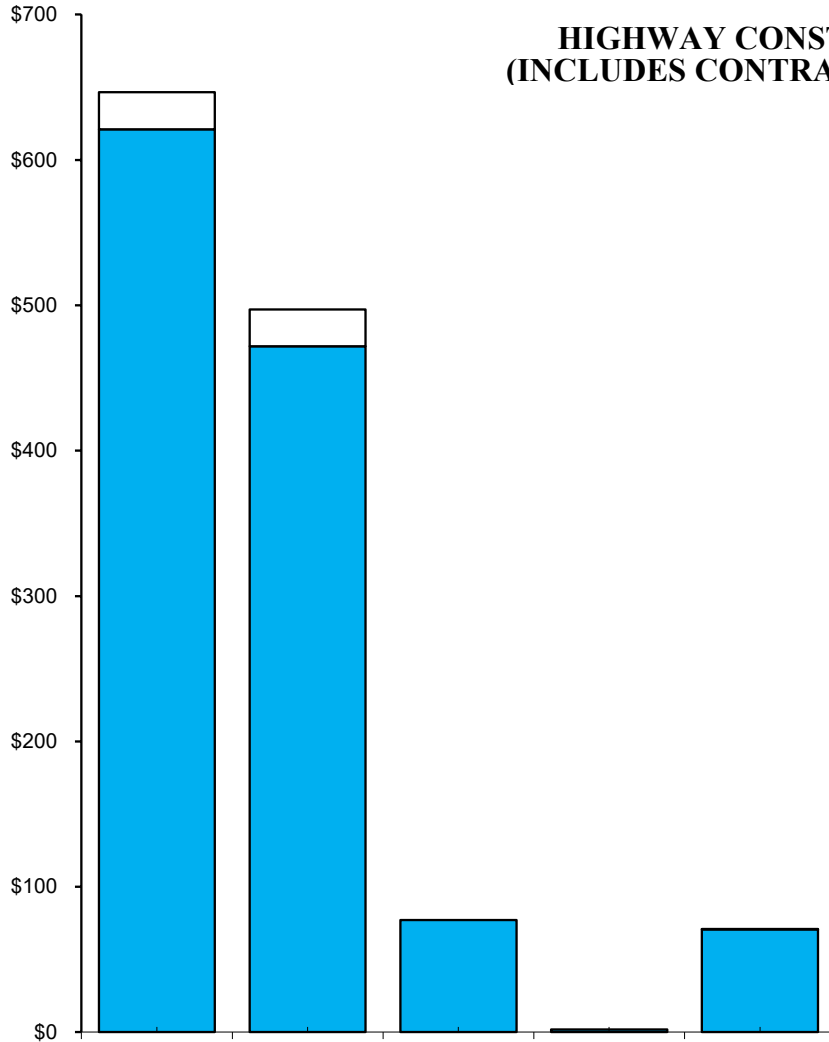
Budget Category	Administration	Service and Support	Capital Facilities	Highway Maintenance	Highway Construction	Construction Related Expense	Total
<b>Personal Services</b>							
Permanent Salaries	10,162,846.21	22,543,920.98	0.00	30,052,459.36	24,450,332.16	8,325,120.28	95,534,678.99
Temporary Salaries	107,424.83	159,065.61	0.00	1,120,630.50	301,678.71	150,494.18	1,839,293.83
Overtime	95,101.12	(184,549.36)	0.00	3,999,472.64	2,580,591.96	113,525.93	6,604,142.29
Employee Benefits	0.00	34,143,455.88	0.00	0.00	0.00	0.00	34,143,455.88
<b>SUBTOTAL: Personal Services</b>	<b>\$10,365,372.16</b>	<b>\$56,661,893.11</b>	<b>\$0.00</b>	<b>\$35,172,562.50</b>	<b>\$27,332,602.83</b>	<b>\$8,589,140.39</b>	<b>\$138,121,570.99</b>
<b>Operating Expenses</b>							
Utilities	0.00	2,639,920.51	0.00	1,148,157.36	11,657.80	559.10	3,800,294.77
Rentals	16,232.41	29,104.07	0.00	895,554.26	2,557.75	5,607.28	949,055.77
Repairs & Maintenance	18,911.50	3,011,237.65	0.00	5,881,155.86	11,858.03	36,767.51	8,959,930.55
Maintenance Contracts	0.00	3,349.78	0.00	13,115,276.25	0.00	0.00	13,118,626.03
Engineering Contracts	0.00	161,835.00	600,982.96	91,553.48	21,717,879.36	5,948,488.05	28,520,738.85
Contractual Services	896,634.06	2,009,969.34	0.00	3,215,733.03	1,043,995.68	40,743,043.42	47,909,375.53
Technology Expenses	591,588.44	13,798,562.94	0.00	2,492,035.81	861,858.54	4,151,018.39	21,895,064.12
Other Operating Expenses	678,871.65	2,905,251.15	3,423.10	1,262,945.03	26,024.35	535,396.22	5,411,911.50
<b>SUBTOTAL: Operating Expenses</b>	<b>\$2,202,238.06</b>	<b>\$24,559,230.44</b>	<b>\$604,406.06</b>	<b>\$28,102,411.08</b>	<b>\$23,675,831.51</b>	<b>\$51,420,879.97</b>	<b>\$130,564,997.12</b>
<b>Supplies and Materials</b>							
General Supplies & Materials	586,713.06	100,418.60	0.00	332,573.38	59.21	46,850.37	1,066,614.62
Maint & Const Materials	16,438.49	1,402,356.40	0.00	45,083,976.41	351,876.39	360,548.36	47,215,196.05
Automotive Supplies & Materials	0.00	2,886,776.47	0.00	17,278,652.86	0.00	134.93	20,165,564.26
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$603,151.55</b>	<b>\$4,389,551.47</b>	<b>\$0.00</b>	<b>\$62,695,202.65</b>	<b>\$351,935.60</b>	<b>\$407,533.66</b>	<b>\$68,447,374.93</b>
<b>Travel</b>							
In State Travel	129,840.51	271,482.19	0.00	78,056.74	148,913.18	130,138.28	758,430.90
Out of State Travel	6,895.54	171,313.20	0.00	0.00	1,684.51	3,131.83	183,025.08
<b>SUBTOTAL: Travel</b>	<b>\$136,736.05</b>	<b>\$442,795.39</b>	<b>\$0.00</b>	<b>\$78,056.74</b>	<b>\$150,597.69</b>	<b>\$133,270.11</b>	<b>\$941,455.98</b>
<b>Capital Outlay</b>							
Land	0.00	(312,004.68)	311,714.16	0.00	8,291,160.90	940.00	8,291,810.38
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	617,860,643.66	0.00	617,860,643.66
Buildings	0.00	1,123,026.70	4,338,096.03	0.00	0.00	0.00	5,461,122.73
Heavy Equipment and Vehicles	0.00	0.00	0.00	8,687,982.59	0.00	0.00	8,687,982.59
IT Hardware / Software	0.00	0.00	0.00	11,495.00	0.00	0.00	11,495.00
Specialty Equipment	18,329.79	7,200.00	0.00	39,524.30	536,526.00	1,668,075.20	2,269,655.29
<b>SUBTOTAL: Capital Outlay</b>	<b>\$18,329.79</b>	<b>\$818,222.02</b>	<b>\$4,649,810.19</b>	<b>\$8,739,001.89</b>	<b>\$626,688,330.56</b>	<b>\$1,669,015.20</b>	<b>\$642,582,709.65</b>
<b>Government Aid &amp; Distr</b>							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	21,179,198.67	21,179,198.67
Highway Safety Office	0.00	(1,730.00)	0.00	0.00	0.00	5,904,681.67	5,902,951.67
Other Government Aid	0.00	0.00	0.00	0.00	7,010.48	62,436,325.07	62,443,335.55
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$0.00</b>	<b>(\$1,730.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,010.48</b>	<b>\$89,520,205.41</b>	<b>\$89,525,485.89</b>
<b>Internal Redistributions</b>							
Redistribution	6,977,858.01	(56,223,187.38)	0.00	20,119,637.82	22,452,688.71	6,673,002.84	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$6,977,858.01</b>	<b>(\$56,223,187.38)</b>	<b>\$0.00</b>	<b>\$20,119,637.82</b>	<b>\$22,452,688.71</b>	<b>\$6,673,002.84</b>	<b>\$0.00</b>
<b>GRAND TOTAL:</b>	<b>\$20,303,685.62</b>	<b>\$30,646,775.05</b>	<b>\$5,254,216.25</b>	<b>\$154,906,872.68</b>	<b>\$700,658,997.38</b>	<b>\$158,413,047.58</b>	<b>\$1,070,183,594.56</b>

**BUDGET STATUS REPORT**  
**AGENCY SUMMARY BY ORGANIZATIONAL ELEMENT**  
**May 2023**

FISCAL YEAR 2023 Period  
 Expired 91.67%  
 Pay Period Ending 5/21/2023

<b>COST BY ORGANIZATIONAL STRUCTURE</b>	<b>Cash Flow Allotment</b>	<b>Month's Expenditure</b>	<b>Expended to Date</b>	<b>Allotment Balance</b>	<b>% Expended to Date</b>	<b>Encumbrances</b>
<b>OFFICE OF THE DIRECTOR</b>						
110 - DIRECTOR AND DEPUTIES	846,455.15	91,431.02	734,814.61	111,640.54	86.81%	0.00
140 - LEGAL	1,178,574.99	112,771.52	1,042,824.37	135,750.62	88.48%	171,636.73
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,708,886.76	255,032.04	2,223,604.48	485,282.28	82.09%	334,526.74
<b>SUBTOTAL: OFFICE OF THE DIRECTOR</b>	<b>\$4,733,916.90</b>	<b>\$459,234.58</b>	<b>\$4,001,243.46</b>	<b>\$732,673.44</b>	<b>84.52%</b>	<b>\$506,163.47</b>
<b>OFFICE OF ENGINEERING</b>						
130 - CONTROLLER DIVISION	2,278,319.33	228,004.09	2,051,166.70	227,152.63	90.03%	0.00
250 - STRATEGIC PLANNING DIVISION	3,552,814.61	425,273.55	3,223,032.34	329,782.27	90.72%	1,308,083.24
320 - BRIDGE DIVISION	8,229,416.44	807,134.05	7,380,008.75	849,407.69	89.68%	1,849,481.16
340 - TRAFFIC ENGINEERING DIVISION	4,966,090.47	459,062.52	3,949,474.80	1,016,615.67	79.53%	204,557.87
350 - RIGHT OF WAY DIVISION	5,187,568.83	508,373.61	4,269,635.34	917,933.49	82.31%	34,376.30
360 - PROJECT DEVELOPMENT DIVISION	16,298,477.28	1,854,703.82	12,654,783.88	3,643,693.40	77.64%	13,095,762.08
370 - ROADWAY DESIGN DIVISION	28,051,723.96	2,061,839.74	19,276,897.55	8,774,826.41	68.72%	26,962,982.10
420 - PROGRAM MANAGEMENT DIVISION	1,866,993.03	180,283.36	1,435,376.06	431,616.97	76.88%	546,814.93
580 - LOCAL ASSISTANCE DIVISION	2,949,496.32	217,546.77	2,183,775.94	765,720.38	74.04%	1,888,139.13
<b>SUBTOTAL: OFFICE OF ENGINEERING</b>	<b>\$73,380,900.27</b>	<b>\$6,742,221.51</b>	<b>\$56,424,151.36</b>	<b>\$16,956,748.91</b>	<b>76.89%</b>	<b>\$45,890,196.81</b>
<b>OFFICE OF OPERATIONS</b>						
170 - HUMAN RESOURCES DIVISION	3,567,884.49	218,158.36	2,117,486.81	1,450,397.68	59.35%	2,050.00
260 - OPERATIONS DIVISION	24,123,422.68	2,127,188.78	17,203,986.15	6,919,436.53	71.32%	6,773,585.26
280 - BUSINESS TECH SUPPORT DIVISION	28,253,593.80	1,800,650.08	24,384,905.05	3,868,688.75	86.31%	10,920,477.89
380 - CONSTRUCTION DIVISION	3,145,269.21	320,629.28	2,789,059.93	356,209.28	88.67%	63,467.12
390 - MATERIALS & RESEARCH DIVISION	15,201,004.16	870,455.12	12,054,297.03	3,146,707.13	79.30%	6,651,198.22
610 - DISTRICT 1	35,639,014.89	3,504,262.62	33,089,199.76	2,549,815.13	92.85%	9,029,390.18
620 - DISTRICT 2	23,626,361.18	2,146,359.22	21,652,653.06	1,973,708.12	91.65%	11,233,346.47
630 - DISTRICT 3	33,140,815.51	2,359,262.76	26,020,708.07	7,120,107.44	78.52%	7,194,172.41
640 - DISTRICT 4	35,368,481.02	2,577,430.74	29,514,057.89	5,854,423.13	83.45%	9,253,264.35
650 - DISTRICT 5	23,272,237.23	1,716,522.00	21,385,471.69	1,886,765.54	91.89%	7,625,506.10
660 - DISTRICT 6	26,908,828.90	2,082,635.93	24,016,066.28	2,892,762.62	89.25%	8,853,233.32
670 - DISTRICT 7	19,493,678.30	1,827,952.67	15,832,876.02	3,660,802.28	81.22%	8,176,812.31
680 - DISTRICT 8	17,575,744.11	1,197,984.75	16,263,657.22	1,312,086.89	92.53%	4,540,162.50
<b>SUBTOTAL: OFFICE OF OPERATIONS</b>	<b>\$289,316,335.48</b>	<b>\$22,749,492.31</b>	<b>\$246,324,424.96</b>	<b>\$42,991,910.52</b>	<b>85.14%</b>	<b>\$90,316,666.13</b>
<b>BUDGETARY CONTROL</b>						
902 - SUPPLY BASE	0.00	9,378.24	1,263,999.64	(1,263,999.64)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	41,659,491.06	(82,274.93)	(1,500,890.76)	43,160,381.82	(3.60)%	79,000.00
904 - TRANSPORTATION CAPITAL	933,283,041.65	91,268,286.18	763,670,665.90	169,612,375.75	81.83%	1,155,050,816.22
<b>SUBTOTAL: BUDGETARY CONTROL</b>	<b>\$974,942,532.71</b>	<b>\$91,195,389.49</b>	<b>\$763,433,774.78</b>	<b>\$211,508,757.93</b>	<b>78.31%</b>	<b>\$1,155,129,816.22</b>
<b>AGENCY TOTAL</b>	<b>\$1,342,373,685.36</b>	<b>\$121,146,337.89</b>	<b>\$1,070,183,594.56</b>	<b>\$272,190,090.80</b>	<b>79.72%</b>	<b>\$1,291,842,842.63</b>

**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	53.15		1.73		54.88
5/11/2023	20.24	15.42		5.38	41.04
6/15/2023					
	471.76	77.02	1.73	70.56	621.07

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	17.73	25.56	2.82			8.77			54.88
5/11/2023	25.30	6.07	0.61	0.61		8.45			41.04
6/15/2023									
	165.18	100.72	63.91	84.78	51.64	88.33	43.56	22.95	621.07

	State System			Local System	
	Total Letting(1)	FY-2023 Program (2)	Prior Year Projects (3)	Advanced Projects	FY-2023 Program (4)
% Let to Date	96.0%	94.9%	100.0%	100.0%	99.6%
Actual \$ Let	621.07	471.76	77.02	1.73	70.56
Projected \$ Remaining	25.71	25.41	0.00	0.00	0.30
<b>Total</b>	<b>\$646.78</b>	<b>\$497.17</b>	<b>\$77.02</b>	<b>\$1.73</b>	<b>\$70.86</b>

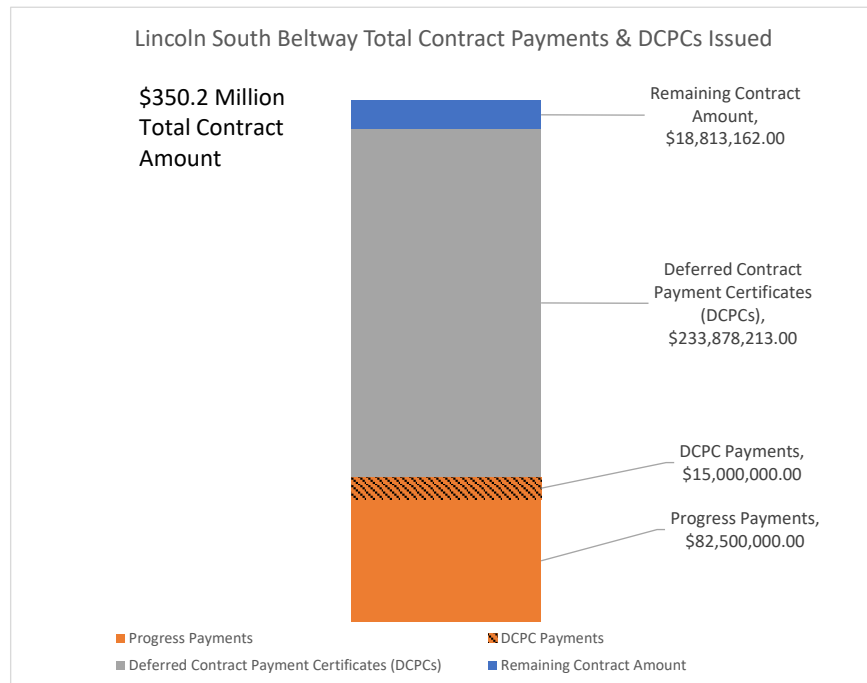
- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
  - (2) FY-2023 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
  - (3) Prior Year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

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

Through May 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 May 2023)

Remaining Contract Amount	\$ 18,813,162.00
Progress Payments	\$ 82,500,000.00
Deferred Contract Payment Certificates (DCPCs)	\$ 233,878,213.00
DCPC Payments	\$ 15,000,000.00

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

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	\$24,657,838
<b>Total DCPCs to date</b>	<b>\$233,878,213</b>

Note: The contract also provides that certain types of change orders are not subject to the quarterly limit and will not be part of the DCPC calculation. The payments for these change orders are not included above. Total Progress Payments of \$82,500,000 were 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												
<b>Sub-Total Core Funds</b>	<b>\$42,328</b>	<b>\$ 312.023</b>	<b>\$ 49,586</b>	<b>\$ 381.800</b>	<b>\$ 51,538</b>	<b>\$ 386.742</b>	<b>\$ 53,164</b>	<b>\$ 398.400</b>	<b>\$ 54,229</b>	<b>\$ 406.400</b>	<b>\$ 55,313</b>	<b>\$ 414.500</b>
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	1,852	6,000						
Others & Ext of Alloc Programs												
<b>Total</b>	<b>\$42,931</b>	<b>\$ 316.547</b>	<b>\$ 59,357</b>	<b>\$ 500.186</b>	<b>\$ 61,331</b>	<b>\$ 468.073</b>	<b>\$ 58,972</b>	<b>\$ 449.400</b>	<b>\$ 60,037</b>	<b>\$ 457.400</b>	<b>\$ 61,121</b>	<b>\$ 465.500</b>
<b>Obligation Authority</b>												
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  
MAY 31, 2023**

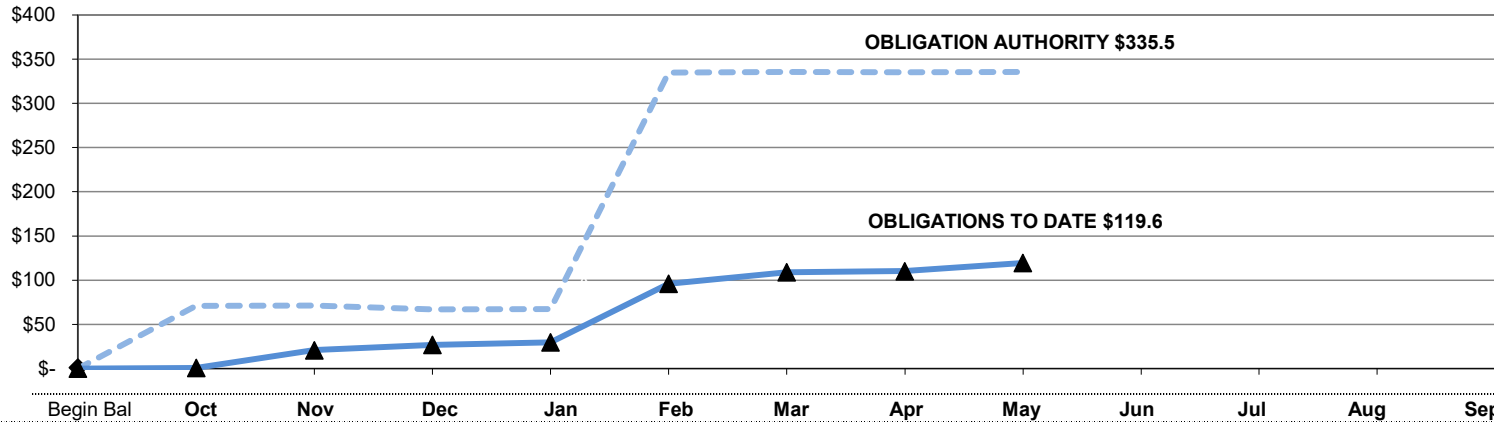
APPORTIONMENT TYPE	APPORT	FAST Act & IJA	TRANSFERS			CURRENT	ADVANCED	
	BALANCE 9/30/2022	FY-2023 APPORT <sup>(B)</sup>	ADJ & SPECIAL APPORT	TOTAL	OBLIGATIONS <sup>(A)</sup>	APPORT BALANCE	CONSTRUCTION COMMITTED	UNPAID OBLIGATIONS
National Hwy Perf Prog (NHPP)	2,919,312	207,541,470	-	210,460,782	55,657,263	154,803,520	264,515,289	86,528,780
Highway Bridge Program	-	-	-	-	-	-	-	22,613
STBG/STP - Bridge Off System	71,480	5,036,343	-	5,107,823	5,106,283	1,540	-	9,631,603
STBG/STP - Flexible - Any Area	4,224,231	43,418,458	7,076,924	54,719,612	34,441,072	20,278,540	129,555,681	51,810,292
STBG/STP - MAPA - Omaha	7,529,619	15,115,820	-	22,645,439	(746,501)	23,391,940	40,062,594	24,335,018
STBG/STP - LCLC - Lincoln	20,429,489	7,139,647	-	27,569,136	835,792	26,733,344	73,093	2,017,125
STBG/STP - 5,001 to 200,000 Pop	693,793	-	-	693,793	-	693,793	-	29,861,469
STBG/STP - 5,000 & Less Pop	183,876	15,187,786	-	15,371,662	11,821,834	3,549,828	-	15,288,125
STBG 5K-49,999 Population	617,854	8,107,333	-	8,725,187	-	8,725,187	-	4,362,444
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	1,337,388	14,863,408	-	6,960,868
Carbon Reduction under 5,000 & Les	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 IJJA	10,266,897	5,129,258	(5,238,213)	10,157,942	-	10,157,942	-	-
Protect Planning IJJA	209,529	213,719	-	423,248	-	423,248	-	-
Highway Safety Improvemt Prog	35,298,968	20,201,523	-	55,500,491	3,183,837	52,316,654	1,115,919	11,723,645
Rail-Hwy - Hazard Elimination	1,254,081	3,952,395	-	5,206,476	58,749	5,147,727	-	2,566,760
Rail-Hwy - Protection Devices	9,919,521	-	-	9,919,521	543,532	9,375,989	-	2,147,923
Highway Planning	3,280,051	5,464,719	-	8,744,770	(934,577)	9,679,347	-	4,265,683
Research	19,427	1,821,573	35,611	1,876,611	122,742	1,753,868	141,795	6,703,462
Metropolitan Planning	882,822	2,230,188	-	3,113,010	-	3,113,010	-	1,487,480
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	-	1,127,107
TAP - >200,000 Population	3,247,712	3,084,839	(500,000)	5,832,551	2,998,353	2,834,198	-	3,639,380
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	-	357,479
Recreational Trails	3,613,649	1,217,387	(332,174)	4,498,862	1,297,000	3,201,862	-	2,226,268
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	2,583,343	1,635,719	-	9,336,096
Repurposed/Special Earmark	-	-	-	-	-	-	-	1,084,840
Other	-	-	-	-	-	-	-	-
<b>Total Formula Funds</b>	<b>\$ 133,113,140</b>	<b>\$ 387,027,695</b>	<b>\$ (1,072,803)</b>	<b>\$ 519,068,032</b>	<b>\$ 118,827,815</b>	<b>\$ 400,240,217</b>	<b>\$ 436,327,384</b>	<b>\$ 278,668,801</b>
Allocated/Discretionary Funds	495,857	-	662,064	1,157,921	848,422	309,499	-	650,974
<b>Total Subject to Annual Obligation Limits</b>	<b>\$ 133,608,997</b>	<b>\$ 387,027,695</b>	<b>\$ (410,739)</b>	<b>\$ 520,225,953</b>	<b>\$ 119,676,237</b>	<b>\$ 400,549,716</b>	<b>\$ 436,327,384</b>	<b>\$ 279,319,775</b>
Special Limit/Allocated Exempt	103,006,753	75,330,895	5,549,040	183,886,688	32,609,768	151,276,921	-	59,040,356
Equity Bonus	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ 236,615,750</b>	<b>\$ 462,358,590</b>	<b>\$ 5,138,301</b>	<b>\$ 704,112,641</b>	<b>\$ 152,286,005</b>	<b>\$ 551,826,637</b>	<b>\$ 436,327,384</b>	<b>\$ 338,360,130</b>

(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
<b>Obligation Authority</b>	0.0	71.0	71.1	67.0	67.1	334.9	335.6	335.3	335.5				
<b>OA Used</b>	0.0	0.7	20.8	26.8	29.5	95.8	108.9	110.2	119.6				

	<u>FEDERAL FY-2022</u> <u>OBLIGATION AUTHORITY</u>		<u>FEDERAL FY-2023</u> <u>OBLIGATION AUTHORITY</u>		
<b><u>FORMULA AND ALLOCATED FUNDS SUBJECT TO ANNUAL OBLIGATION LIMITATION</u></b>	As of September 30, 2022		As of May 31, 2023		
Formula Obligation Limitation	\$	345.4	\$	339.0	
August Redistribution		26.0		-	
Redistribution - TIFIA		-		-	Period Expired
Transfers	\$	0.8	\$	(4.1)	66.7%
<b>Subtotal</b>	\$	<b>372.2</b>	\$	<b>334.9</b>	
Other Allocation Obligation Limitation		0.1		0.6	
<b>Annual Obligation Limitation</b>		\$ <b>372.3</b>		\$ <b>335.5</b>	
Formula Obligations to Date		(372.3)		(118.8)	Obligated
Allocated Obligations to Date		-		(0.8)	35.6%
<b>Subtotal</b>		\$ <b>(372.3)</b>		\$ <b>(119.6)</b>	
<b>Obligation Authority Balance</b>		<b>0.0</b>		<b>\$ 215.9</b>	
<b><u>SPECIAL LIMITATION</u></b>					
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	
HIP Commnty Proj Cong-DIR 2023		0.0		6.0	
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	
<b>Total Special Obligation Limitation</b>	\$	<b>168.0</b>	\$	<b>183.8</b>	
Obligations to Date		(64.7)		(32.6)	
<b>Obligation Authority Balance</b>	\$	<b>103.3</b>	\$	<b>151.2</b>	

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

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY SYSTEM**

**CURRENT MONTH - MAY 2023**

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
<b>STATE</b>	PRELIMINARY ENGINEERING	3,272,940.71	0.00	18,998.33	20,564.22	189.68	3,312,692.94
	RIGHT OF WAY	748,093.46	0.00	0.00	35,113.82	0.00	783,207.28
	CONSTRUCTION	50,308,123.49	30,079,056.49	138,445.12	519,742.50	63,725.70	81,109,093.30
	CONSTRUCTION ENGINEERING	1,306,747.15	999,838.08	9,546.89	95,396.90	0.00	2,411,529.02
	PLANNING & RESEARCH	24,457.72	17,603.76	0.00	0.00	9,615.98	51,677.46
	<b>TOTAL</b>	<b>\$ 55,660,362.53</b>	<b>\$ 31,096,498.33</b>	<b>\$ 166,990.34</b>	<b>\$ 670,817.44</b>	<b>\$ 73,531.36</b>	<b>\$ 87,668,200.00</b>
<b>LOCAL</b>	PRELIMINARY ENGINEERING	142,871.32	322,815.59	21,352.79	38,529.20	0.00	525,568.90
	RIGHT OF WAY	4,330.09	32,056.14	1,008.29	63.74	80.39	37,538.65
	CONSTRUCTION	628,152.58	3,279,907.76	77,641.16	594,787.55	39,499.77	4,619,988.82
	CONSTRUCTION ENGINEERING	160,750.28	190,938.69	17,935.79	87,829.44	43.44	457,497.64
	<b>TOTAL</b>	<b>\$ 936,104.27</b>	<b>\$ 3,825,718.18</b>	<b>\$ 117,938.03</b>	<b>\$ 721,209.93</b>	<b>\$ 39,623.60</b>	<b>\$ 5,640,594.01</b>
<b>NON-HWY</b>	PRELIMINARY ENGINEERING	2,036,744.65	2,995.05	0.00	10,322.10	326.84	2,050,388.64
	RIGHT OF WAY	133,011.59	0.00	0.00	0.00	0.00	133,011.59
	CONSTRUCTION	0.00	257,217.61	0.00	64,304.39	0.00	321,522.00
	CONSTRUCTION ENGINEERING	937,817.85	43,246.23	0.00	10,823.71	0.00	991,887.79
	TRAFFIC SAFETY & TRANS	72,258.80	580,733.99	0.00	0.00	0.00	652,992.79
	PLANNING & RESEARCH	636,487.03	510,357.76	(9,252.39)	9,083.77	0.00	1,146,676.17
	PUBLIC TRANSPORTATION ASSIST	355,029.72	1,263,802.59	0.00	357.35	112,018.45	1,731,208.11
	INFORMATION TECHNOLOGY	32,773.78	12,614.90	0.00	0.00	0.00	45,388.68
	<b>TOTAL</b>	<b>\$ 4,204,123.42</b>	<b>\$ 2,670,968.13</b>	<b>\$ (9,252.39)</b>	<b>\$ 94,891.32</b>	<b>\$ 112,345.29</b>	<b>\$ 7,073,075.77</b>
<b>TOTAL - CURRENT MONTH</b>		<b>\$ 60,800,590.22</b>	<b>\$ 37,593,184.64</b>	<b>\$ 275,675.98</b>	<b>\$ 1,486,918.69</b>	<b>\$ 225,500.25</b>	<b>\$ 100,381,869.78</b>

**FISCAL YEAR TO DATE - MAY 2023**

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
<b>STATE</b>	PRELIMINARY ENGINEERING	27,221,031.26	0.00	22,274.77	314,090.94	80,823.29	27,638,220.26
	RIGHT OF WAY	6,804,457.65	0.00	0.00	449,168.44	0.00	7,253,626.09
	CONSTRUCTION	217,844,250.22	375,357,285.01	1,227,453.08	25,312,162.02	842,290.56	620,583,440.89
	CONSTRUCTION ENGINEERING	7,657,475.21	10,120,868.36	113,802.69	406,315.71	94,058.96	18,392,520.93
	PLANNING & RESEARCH	278,137.25	234,403.38	0.00	0.00	278,796.62	791,337.25
	<b>TOTAL</b>	<b>\$ 259,805,351.59</b>	<b>\$ 385,712,556.75</b>	<b>\$ 1,363,530.54</b>	<b>\$ 26,481,737.11</b>	<b>\$ 1,295,969.43</b>	<b>\$ 674,659,145.42</b>
<b>LOCAL</b>	PRELIMINARY ENGINEERING	1,270,608.29	2,873,345.31	94,488.32	(582,788.44)	7,839.83	3,663,493.31
	RIGHT OF WAY	(942,913.99)	3,203,452.81	46,574.35	400,537.59	94,663.23	2,802,313.99
	CONSTRUCTION	5,794,400.99	32,843,321.75	2,226,729.63	4,897,674.48	498,275.97	46,260,402.82
	CONSTRUCTION ENGINEERING	385,052.48	3,022,809.32	198,239.93	814,905.32	12,450.73	4,433,457.78
	<b>TOTAL</b>	<b>\$ 6,507,147.77</b>	<b>\$ 41,942,929.19</b>	<b>\$ 2,566,032.23</b>	<b>\$ 5,530,328.95</b>	<b>\$ 613,229.76</b>	<b>\$ 57,159,667.90</b>
<b>NON-HWY</b>	PRELIMINARY ENGINEERING	16,113,120.08	112,152.28	(189.21)	95,215.45	17,121.84	16,337,420.44
	RIGHT OF WAY	1,127,635.91	0.00	0.00	0.00	0.00	1,127,635.91
	CONSTRUCTION	37,715,657.58	2,783,816.16	0.00	683,519.78	0.00	41,182,993.52
	CONSTRUCTION ENGINEERING	6,869,694.63	393,483.70	(6.93)	98,410.14	0.00	7,361,581.54
	TRAFFIC SAFETY & TRANS	945,057.32	7,744,560.99	0.00	0.00	30,000.00	8,719,618.31
	PLANNING & RESEARCH	4,043,613.68	8,383,357.16	(9,252.39)	103,802.96	1,793,440.60	14,314,962.01
	PUBLIC TRANSPORTATION ASSIST	7,641,387.64	13,900,394.18	23,406.00	18,663.26	571,806.39	22,155,657.47
	INFORMATION TECHNOLOGY	205,484.51	791,440.92	0.00	0.00	0.00	996,925.43
	<b>TOTAL</b>	<b>\$ 74,661,651.35</b>	<b>\$ 34,109,205.39</b>	<b>\$ 13,957.47</b>	<b>\$ 999,611.59</b>	<b>\$ 2,412,368.83</b>	<b>\$ 112,196,794.63</b>
<b>TOTAL - FISCAL YEAR TO DATE</b>		<b>\$ 340,974,150.71</b>	<b>\$ 461,764,691.33</b>	<b>\$ 3,943,520.24</b>	<b>\$ 33,011,677.65</b>	<b>\$ 4,321,568.02</b>	<b>\$ 844,015,607.95</b>

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT  
MAY 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	2,305,390,031.67	1,201,074,250.68	1,104,315,780.99	55,660,362.53	259,805,351.59	61,897,972.64
	FEDERAL	1,662,063,692.96	1,419,625,087.78	242,438,605.18	31,096,498.33	385,712,556.75	104,141,340.17
	COUNTY	3,517,624.21	3,010,618.74	507,005.47	166,990.34	1,363,530.54	275,808.36
	CITY	113,855,994.34	83,680,394.85	30,175,599.49	670,817.44	26,481,737.11	10,534,430.31
	OTHER	26,793,847.76	14,904,316.44	11,889,531.32	73,531.36	1,295,969.43	282,775.64
<b>STATE HIGHWAY SYSTEM TOTALS</b>		<b>\$ 4,111,621,190.94</b>	<b>\$ 2,722,294,668.49</b>	<b>\$ 1,389,326,522.45</b>	<b>\$ 87,668,200.00</b>	<b>\$ 674,659,145.42</b>	<b>\$ 177,132,327.12</b>
LOCAL HIGHWAY SYSTEM							
	STATE	67,209,431.59	44,860,676.41	22,348,755.18	936,104.27	6,507,147.77	2,301,080.42
	FEDERAL	372,060,759.50	289,299,860.91	82,760,898.59	3,825,718.18	41,942,929.19	12,578,527.34
	COUNTY	21,487,361.91	17,499,576.99	3,987,784.92	117,938.03	2,566,032.23	421,899.49
	CITY	129,579,710.93	80,539,717.32	49,039,993.61	721,209.93	5,530,328.95	2,619,114.92
	OTHER	6,460,859.30	5,612,915.84	847,943.46	39,623.60	613,229.76	108,075.78
<b>LOCAL HIGHWAY SYSTEM TOTALS</b>		<b>\$ 596,798,123.23</b>	<b>\$ 437,812,747.47</b>	<b>\$ 158,985,375.76</b>	<b>\$ 5,640,594.01</b>	<b>\$ 57,159,667.90</b>	<b>\$ 18,028,697.95</b>
NON-HIGHWAY							
	STATE	529,083,563.73	439,531,360.80	89,552,202.93	4,204,123.42	74,661,651.35	53,771,744.45
	FEDERAL	268,560,367.31	149,116,248.27	119,444,119.04	2,670,968.13	34,109,205.39	15,810,339.19
	COUNTY	660,222.58	588,873.22	71,349.36	(9,252.39)	13,957.47	(27,934.12)
	CITY	11,298,226.46	5,833,386.98	5,464,839.48	94,891.32	999,611.59	418,464.49
	OTHER	15,932,547.73	13,707,150.54	2,225,397.19	112,345.29	2,412,368.83	721,521.14
<b>NON-HIGHWAY TOTALS</b>		<b>\$ 825,534,927.81</b>	<b>\$ 608,777,019.81</b>	<b>\$ 216,757,908.00</b>	<b>\$ 7,073,075.77</b>	<b>\$ 112,196,794.63</b>	<b>\$ 70,694,135.15</b>
<b>GRAND TOTALS</b>		<b>\$ 5,533,954,241.98</b>	<b>\$ 3,768,884,435.77</b>	<b>\$ 1,765,069,806.21</b>	<b>\$ 100,381,869.78</b>	<b>\$ 844,015,607.95</b>	<b>\$ 265,855,160.22</b>

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

<b>WORK PHASE</b>	<b>ACTIVE PROJECTS ALLOTMENT</b>	<b>LIFE TO DATE EXPENSES</b>	<b>ALLOTMENT BALANCE</b>	<b>CURRENT MONTH EXPENSE</b>	<b>FISCAL YEAR EXPENSE</b>	<b>CALENDAR YEAR EXPENSE</b>
PRELIMINARY ENGINEERING	633,866,396.74	404,563,583.98	229,302,812.76	5,888,650.48	47,639,134.01	23,213,370.73
RIGHT OF WAY	181,390,164.47	132,587,423.16	48,802,741.31	953,757.52	11,183,575.99	4,560,908.46
UTILITIES	54,157,220.49	33,431,942.03	20,725,278.46	376,594.81	4,059,759.38	1,824,433.18
CONSTRUCTION	4,097,904,669.55	2,850,323,867.55	1,247,580,802.00	85,674,009.31	703,967,077.85	202,902,503.22
CONSTRUCTION ENGINEERING	298,010,870.17	162,201,974.56	135,808,895.61	3,860,914.45	30,187,560.25	11,750,910.94
TRAFFIC SAFETY	43,783,185.76	25,215,019.71	18,568,166.05	652,992.79	8,719,618.31	2,879,767.76
PLANNING & RESEARCH	105,970,177.45	76,941,000.37	29,029,177.08	1,198,353.63	15,106,299.26	8,623,288.25
PUBLIC TRANSPORTATION	115,781,663.72	81,119,058.11	34,662,605.61	1,731,208.11	22,155,657.47	9,204,921.07
INFORMATION TECHNOLOGY	3,089,893.63	2,500,566.30	589,327.33	45,388.68	996,925.43	895,056.61
<b>GRAND TOTALS</b>	<b>\$ 5,533,954,241.98</b>	<b>\$ 3,768,884,435.77</b>	<b>\$ 1,765,069,806.21</b>	<b>\$ 100,381,869.78</b>	<b>\$ 844,015,607.95</b>	<b>\$ 265,855,160.22</b>

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

<b>FUND</b>	<b>ACTIVE PROJECTS ALLOTMENT</b>	<b>LIFE TO DATE EXPENSES</b>	<b>ALLOTMENT BALANCE</b>	<b>CURRENT MONTH EXPENSE</b>	<b>FISCAL YEAR EXPENSE</b>	<b>CALENDAR YEAR EXPENSE</b>
STATE FUNDS						
ROADS OPERATION FUND	1,416,529,684.27	1,024,998,969.97	391,530,714.30	25,052,027.64	196,076,744.76	95,203,370.49
ROADS OPERATION FUND AC*	388,732,162.98	33,451,005.18	355,281,157.80	25,846,418.22	9,088,312.76	(11,420,890.95)
GRADE CROSSING FUND	1,906,294.42	1,196,717.40	709,577.02	147,041.04	679,885.81	156,233.32
GRADE SEPARATION-TMT	8,575,703.95	8,588,069.93	(12,365.98)	9,356.19	1,117,844.84	24,767.09
MAPA BRIDGE STUDY	98,125.88	98,124.61	1.27	0.00	46,788.54	3,638.50
RECREATION ROAD FUND	20,414,494.38	14,952,137.51	5,462,356.87	652,405.75	3,160,985.93	1,203,838.27
ST HWY CAPITAL IMPR	829,920,642.44	434,179,822.72	395,740,819.72	2,337,159.94	94,708,038.83	19,192,743.58
STATE AID BRIDGE	5,954,742.68	2,255,680.76	3,699,061.92	6,765.81	200,888.20	38,747.55
TRANS INFRA BANK	229,551,175.99	165,745,759.81	63,805,416.18	6,749,415.63	35,894,661.04	13,568,349.66
<b>TOTAL STATE FUNDS</b>	<b>\$ 2,901,683,026.99</b>	<b>\$ 1,685,466,287.89</b>	<b>\$ 1,216,216,739.10</b>	<b>\$ 60,800,590.22</b>	<b>\$ 340,974,150.71</b>	<b>\$ 117,970,797.51</b>
FEDERAL FUNDS	2,302,684,819.77	1,858,041,196.96	444,643,622.81	37,593,184.64	461,764,691.33	132,530,206.70
COUNTY FUNDS	25,665,208.70	21,099,068.95	4,566,139.75	275,675.98	3,943,520.24	669,773.73
CITY FUNDS	254,733,931.73	170,053,499.15	84,680,432.58	1,486,918.69	33,011,677.65	13,572,009.72
OTHER FUNDS	49,187,254.79	34,224,382.82	14,962,871.97	225,500.25	4,321,568.02	1,112,372.56
<b>GRAND TOTALS</b>	<b>\$ 5,533,954,241.98</b>	<b>\$ 3,768,884,435.77</b>	<b>\$ 1,765,069,806.21</b>	<b>\$ 100,381,869.78</b>	<b>\$ 844,015,607.95</b>	<b>\$ 265,855,160.22</b>

\*Advance Construction - projects which are constructed with state funds in anticipation of converting to federal funds at a later date when apportionments and obligation authority become available.

**Build Nebraska Act  
Financial Status  
May 31, 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			Active Projects Unexpended Balance	Planned Future Expenditures
			Prior Fiscal Years	Completed Projects	Life To Date		
<b>Revenue</b>	\$ 7,494,812.09	\$ 88,721,654.64			\$ 707,113,753.70		
<b>Expenditures</b>							
Expressway and High Priority Corridors	2,062,083.04	92,945,545.07	260,821,979.76	49,515,842.92	403,283,367.75	386,880,184.05	273,612,025.75
Other Highways	275,076.90	1,762,493.76	78,649,804.13	109,362,345.61	189,774,643.50	8,860,635.67	156,929,314.68
Total	\$ 2,337,159.94	\$ 94,708,038.83	\$ 339,471,783.89	\$ 158,878,188.53	\$ 593,058,011.25	\$ 395,740,819.72	\$ 430,541,340.43
<b>Funds Available to be Expended on Active Project and Planned Future Projects</b>					\$ 114,055,742.45		

**Transportation Innovation Act  
Financial Status  
May 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		
<b>Revenue</b>	\$ 2,433,708.81	\$ 26,317,739.44			\$ 212,387,553.14		
<b>Expenditures</b>							
Accelerated State Highway Capital Improvement Program	6,689,415.63	31,785,666.14	119,885,892.55		151,671,558.69	48,326,292.08	280,418,933.65
County Bridge Match Program	60,000.00	2,558,994.90	8,642,456.72	3,607,407.44	14,808,859.06	13,592,390.26	1,836,431.00
Economic Opportunity Program		1,550,000.00	1,322,749.50	1,725,013.76	4,597,763.26	1,886,733.84	13,155,500.00
Total Expenditures	\$ 6,749,415.63	\$ 35,894,661.04	\$ 129,851,098.77	\$ 5,332,421.20	\$ 171,078,181.01	\$ 63,805,416.18	\$ 295,410,864.65
<b>Funds Available to be Expended on Active Project and Planned Future Projects</b>					\$ 41,309,372.13		

## 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-19	Federal FY-20	Federal FY-21	Federal FY-22	ESTIMATED Federal FY-23
	Payment was made March 2020	Payment was made March 2021	Payment was made March 2022	Payment was made March 2023	Payment will be made March 2024
<b>Bridge</b>					
Annual Obligation Authority	277,028,447.00	284,111,089.00	277,251,202.00	335,456,873.97	329,049,483.24
10% for Bridges	27,702,844.70	28,411,108.90	27,725,120.20	33,545,687.40	32,904,948.32
60% Local Share	16,621,706.82	17,046,665.34	16,635,072.12	20,127,412.44	19,742,968.99
Less STBG Bridge Off System	(3,777,257.00)	(3,777,257.00)	(3,777,257.00)	(5,036,343.00)	(5,036,343.00)
Less Fracture Critical Bridge Inspection	(1,000,000.00)	(300,000.00)	-	(100,000.00)	-
Less Under Water Inspection	-	-	-	-	(660,000.00)
Less Quality Assurance	(300,000.00)	(300,000.00)	(300,000.00)	(300,000.00)	(315,000.00)
Less City of Omaha Major Bridge	-	-	-	-	-
Load Rating of Fracture Critical Bridges	-	-	-	-	-
Funds Available To Be Purchased	11,544,449.82	12,669,408.34	12,557,815.12	14,691,069.44	13,731,625.99
<b>Bridge Buy Out Subtotal</b>	90% \$ <b>10,390,005.00</b>	90% \$ <b>11,402,468.00</b>	90.0% \$ <b>11,302,034.00</b>	90.0% \$ <b>13,221,962.00</b>	90.0% \$ <b>12,358,463.00</b>
Less Major On System Bridges Reserve	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)	-	-
<b>Bridge Buy Out Payment</b>	<b>\$ 8,390,005.00</b>	<b>\$ 9,402,468.00</b>	<b>\$ 9,302,034.00</b>	<b>\$ 13,221,962.00</b>	<b>\$ 12,358,463.00</b>
<b>Counties</b>					
Annual Apportionment	13,189,762.00	13,697,023.00	13,604,127.00	16,694,678.00	17,028,571.00
Funds Available To Be Purchased	90.1% 11,883,975.56	90.6% 12,409,502.84	88.9% 12,094,068.90	91.3% 15,242,241.01	87.8% 14,951,085.34
<b>County Buy Out Payment</b>	<b>90% \$ 10,695,578.00</b>	<b>90% \$ 11,168,553.00</b>	<b>90% \$ 10,884,662.00</b>	<b>90% \$ 13,718,017.00</b>	<b>90% \$ 13,455,977.00</b>
<b>First Class Cities</b>					
Annual Apportionment	8,646,863.00	8,979,411.00	8,918,511.00	10,944,595.00	11,163,486.00
Funds Available To Be Purchased	90.1% 7,790,823.56	90.6% 8,135,346.37	88.9% 7,928,556.28	91.3% 9,992,415.24	87.8% 9,801,540.71
<b>First Class City Buy Out Payment</b>	<b>90% \$ 7,011,741.00</b>	<b>90% \$ 7,321,812.00</b>	<b>90% \$ 7,135,701.00</b>	<b>90% \$ 8,993,174.00</b>	<b>90% \$ 8,821,387.00</b>
<b>Total Funds Distributed To Locals</b>	<b>\$ 26,097,324.00</b>	<b>\$ 27,892,833.00</b>	<b>\$ 27,322,397.00</b>	<b>\$ 35,933,153.00</b>	<b>\$ 34,635,827.00</b>



## Soft Match Balance By County

As of May 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	151,883.52
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

# Nebraska Department of Transportation Annual Financial Report

For Fiscal Year Ending June 30, 2023



Lincoln South Beltway

NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

# **Annual Financial Report**

**For Fiscal Year 2023**

**July 1, 2022 thru June 30, 2023**



# FY-2023 HIGHLIGHTS

## Fiscal Year Ending June 30, 2023

- ❖ 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.
- ❖ Annual invested cash balances earned \$7.7 million in interest with an average interest rate of 2.12% (page 7)
- ❖ State receipts exceeded the Highway Cash Fund Appropriation by \$56 thousand or 0% (page 18)
- ❖ Received \$1.1 billion in total receipts (page 18)
  - \$565 million in state receipts
    - Includes \$97 million of the Build Nebraska Act Revenue receipted into the State Highway Capital Improvement Fund
    - Includes \$29 million receipted into the Transportation Infrastructure Bank.
  - \$486 million in federal receipts
  - \$ 40 million in other receipts
- ❖ Spent \$1.2 billion, 88.6% of the total budget (page 24)
  - \$966 million, 92% for highway construction, related expenses, and capital facilities
  - \$167 million, 76% for highway maintenance and operations
  - \$ 56 million, 84% for administration and supportive services
- ❖ Let highway construction contracts of \$645 million (page 31)
- ❖ The June report includes a page describing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract. (page 33)
- ❖ Spent \$943 million for highway construction and related expenses (pages 39 and 40)
  - \$ 762 million on the state highway system
  - \$ 62 million on local streets and roads
  - \$ 118 million on non-specific highway purposes
- ❖ Build Nebraska Act became effective July 1, 2013. Revenue totaling \$715 million has been received to date with allocated expenditures totaling \$601 million. (page 43)
- ❖ Transportation Innovation Act became effective July 1, 2016. This act transferred \$50 million from the Cash Reserve Fund. Additional allocated gas tax revenue and interest earning totaling \$164 million has been received to date with expenditures totaling \$175 million. (page 44)

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

### **REPORT SCOPE**

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

### **FINANCIAL STATEMENT TERMS**

#### **CURRENT ASSETS**

- CASH - On deposit with the State Treasurer and available for meeting the demands of Department expenses and liabilities. This demand may vary from \$100,000 to \$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**  
June 2023

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
<b>ASSETS</b>							
<b>Current Assets</b>							
Cash & Cash Equivalents	413,065,463.28	356,451,142.49	56,614,320.79	15.88	437,849,999.32	(24,784,536.04)	(5.66)
Federal Receivables	26,878,452.22	11,090,385.52	15,788,066.70	142.36	2,432,842.43	24,445,609.79	1,004.82
Other Receivables	41,158,652.12	41,226,138.62	(67,486.50)	(0.16)	18,848,410.66	22,310,241.46	118.37
Inventories	2,822,093.67	3,373,091.75	(550,998.08)	(16.34)	3,436,979.68	(614,886.01)	(17.89)
<b>Total Current Assets</b>	<b>\$483,924,661.29</b>	<b>\$412,140,758.38</b>	<b>\$71,783,902.91</b>	<b>17.42 %</b>	<b>\$462,568,232.09</b>	<b>\$21,356,429.20</b>	<b>4.62 %</b>
<b>Capital Assets</b>							
Equipment	60,689,394.12	60,969,889.67	(280,495.55)	(0.46)	63,139,420.93	(2,450,026.81)	(3.88)
Land	588,943,789.61	582,254,012.71	6,689,776.90	1.15	582,254,012.71	6,689,776.90	1.15
Infrastructures	8,334,743,680.58	8,108,626,831.01	226,116,849.57	2.79	8,110,067,765.32	224,675,915.26	2.77
Buildings	118,939,350.55	112,170,880.13	6,768,470.42	6.03	112,170,880.13	6,768,470.42	6.03
<b>Total Capital Assets</b>	<b>\$9,103,316,214.86</b>	<b>\$8,864,021,613.52</b>	<b>\$239,294,601.34</b>	<b>2.70 %</b>	<b>\$8,867,632,079.09</b>	<b>\$235,684,135.77</b>	<b>2.66 %</b>
<b>Total Assets</b>	<b>\$9,587,240,876.15</b>	<b>\$9,276,162,371.90</b>	<b>\$311,078,504.25</b>	<b>3.35 %</b>	<b>\$9,330,200,311.18</b>	<b>\$257,040,564.97</b>	<b>2.75 %</b>
<b>LIABILITIES</b>							
<b>Current Liabilities</b>							
Accounts Payable	21,411.36	10,618,283.88	(10,596,872.52)	(99.80)	305,121.93	(283,710.57)	(92.98)
Retention Payable	236,105,318.44	234,954,098.99	1,151,219.45	0.49	221,030,141.42	15,075,177.02	6.82
Other Payables	52,316,938.48	53,793,626.79	(1,476,688.31)	(2.75)	52,561,524.45	(244,585.97)	(0.47)
<b>Total Current Liabilities</b>	<b>\$288,443,668.28</b>	<b>\$299,366,009.66</b>	<b>(\$10,922,341.38)</b>	<b>(3.65)%</b>	<b>\$273,896,787.80</b>	<b>\$14,546,880.48</b>	<b>5.31 %</b>
<b>Total Liabilities</b>	<b>\$288,443,668.28</b>	<b>\$299,366,009.66</b>	<b>(\$10,922,341.38)</b>	<b>(3.65)%</b>	<b>\$273,896,787.80</b>	<b>\$14,546,880.48</b>	<b>5.31 %</b>
<b>NET ASSETS</b>							
<b>Capital Equity</b>							
Capital	9,103,316,214.86	8,864,021,613.52	239,294,601.34	2.70	8,867,632,079.09	235,684,135.77	2.66
<b>Total Capital Equity</b>	<b>\$9,103,316,214.86</b>	<b>\$8,864,021,613.52</b>	<b>\$239,294,601.34</b>	<b>2.70 %</b>	<b>\$8,867,632,079.09</b>	<b>\$235,684,135.77</b>	<b>2.66 %</b>
<b>Fund Balance</b>							
Reserved Fund Balance	(233,283,224.77)	(231,581,007.24)	(1,702,217.53)	0.74	(217,593,161.74)	(15,690,063.03)	7.21
Unreserved Fund Balance	428,764,217.78	344,355,755.96	84,408,461.82	24.51	406,264,606.03	22,499,611.75	5.54
<b>Total Fund Balance</b>	<b>\$195,480,993.01</b>	<b>\$112,774,748.72</b>	<b>\$82,706,244.29</b>	<b>73.34 %</b>	<b>\$188,671,444.29</b>	<b>\$6,809,548.72</b>	<b>3.61 %</b>
<b>Total Net Assets</b>	<b>\$9,298,797,207.87</b>	<b>\$8,976,796,362.24</b>	<b>\$322,000,845.63</b>	<b>3.59 %</b>	<b>\$9,056,303,523.38</b>	<b>\$242,493,684.49</b>	<b>2.68 %</b>
<b>Total Liabilities and Net Assets</b>	<b>\$9,587,240,876.15</b>	<b>\$9,276,162,371.90</b>	<b>\$311,078,504.25</b>	<b>3.35 %</b>	<b>\$9,330,200,311.18</b>	<b>\$257,040,564.97</b>	<b>2.75 %</b>

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

### **REPORT SCOPE**

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

### **FINANCIAL STATEMENT TERMS**

**REVENUE** - Income accruing during an accounting period. The figures for revenue on page 4 of this report and those receipt figures seen throughout the rest of the report 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  
JUNE 2023**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
<b>Revenue</b>								
State Revenues	152,131,949.37	52,021,116.83	100,110,832.54	192.44	654,608,388.13	543,304,542.57	111,303,845.56	20.49
Federal Reimbursements	48,566,369.29	37,593,184.64	10,973,184.65	29.19	510,331,060.62	489,781,654.20	20,549,406.42	4.20
Local Revenues	2,497,910.34	1,599,606.97	898,303.37	56.16	39,123,935.79	42,480,785.96	(3,356,850.17)	(7.90)
Other Entities Revenues	182,600.04	570,045.46	(387,445.42)	(67.97)	7,599,756.04	5,949,590.46	1,650,165.58	27.74
<b>Total Revenue</b>	<b>\$203,378,829.04</b>	<b>\$91,783,953.90</b>	<b>\$111,594,875.14</b>	<b>121.58 %</b>	<b>\$1,211,663,140.58</b>	<b>\$1,081,516,573.19</b>	<b>\$130,146,567.39</b>	<b>12.03 %</b>
<b>Expenditures</b>								
Administration	1,778,799.95	2,437,621.52	(658,821.57)	(27.03)	22,082,485.57	22,899,268.38	(816,782.81)	(3.57)
Highway Maintenance	12,368,320.14	13,500,704.68	(1,132,384.54)	(8.39)	167,275,192.82	144,445,864.16	22,829,328.66	15.80
Capital Facilities	1,724,593.67	1,132,642.71	591,950.96	52.26	6,978,809.92	6,347,143.59	631,666.33	9.95
Services and Support	3,159,545.63	1,962,859.24	1,196,686.39	60.97	33,806,320.68	39,162,093.02	(5,355,772.34)	(13.68)
Construction	97,599,451.85	99,906,140.53	(2,306,688.68)	(2.31)	928,581,027.85	772,805,784.95	155,775,242.90	20.16
Highway Safety Office	262,052.34	587,534.90	(325,482.56)	(55.40)	6,648,676.39	5,332,826.06	1,315,850.33	24.67
Public Transit	2,087,287.53	1,618,834.31	468,453.22	28.94	23,791,132.44	21,117,183.91	2,673,948.53	12.66
<b>Total Expenditures</b>	<b>\$118,980,051.11</b>	<b>\$121,146,337.89</b>	<b>(\$2,166,286.78)</b>	<b>(1.79) %</b>	<b>\$1,189,163,645.67</b>	<b>\$1,012,110,164.07</b>	<b>\$177,053,481.60</b>	<b>17.49 %</b>
<b>Excess Revenue (Expenditures)</b>	<b>\$84,398,777.93</b>	<b>(\$29,362,383.99)</b>	<b>\$113,761,161.92</b>	<b>(387.44) %</b>	<b>\$22,499,494.91</b>	<b>\$69,406,409.12</b>	<b>(\$46,906,914.21)</b>	<b>(67.58) %</b>

**BALANCE SHEET BY FUND** – Statement of the financial position for all funds administered by the Nebraska Department of Transportation.

**FUND DEFINITION**

**Roads Operations Cash Fund** = State statute 66-4,100 established this fund in order to effectively implement the provisions of the variable excise tax. This fund is the collection point for all monies which are not directed by the Legislature to other fund accounts, including all federal and local reimbursements. This fund also acts as the recipient of the state funds transferred from the Highway Cash Fund and as a focal point for most highway expenditures.

**Highway Cash Fund** = State statute 66-4,100 established this fund to receive all state revenue transferred to the Department of Transportation from the Highway Trust Fund, including funds generated by the motor and diesel fuel taxes, motor vehicle registration and related fees, along with sales tax revenue from motor vehicles. These funds are then transferred to the Department's Roads Operations Cash Fund up to the limit as established by the Legislature.

**State Highway Capital Improvement Fund** = State statute 39-2703 established this fund to receive 85% of one quarter of one percent of state General Fund sales tax for the period July 1, 2013 through June 30, 2033. At least twenty five percent of this fund is to be used for the construction of the expressway system and federally designated high priority corridors. The remaining money is to be used for surface transportation projects of the highest priority as determined by the Department of Transportation.

**Transportation Infrastructure Bank Fund** = State statute 39-2803 established this fund to receive the additional fuel tax revenue generated by Laws 2015, LB 610 for the period July 1, 2016 through June 30, 2033 and directed the State Treasurer to transfer \$50 million from the state's Cash Reserve Fund in July 2016. This fund is to be used for three specific programs: Accelerated State Highway Capital Improvement Program, County Bridge Match Program, and Economic Opportunity Program.

**Grade Separation Fund** = State statute 74-1320 established a 7.5¢ tax per train mile, effective April 1, 1984, levied on all train miles traveled in this state, plus a tax of \$100 annually on all public grade crossings in this state. A train mile is defined as each mile traveled by a train in this state regardless of the number of cars in such train. Quarterly payments are due on the first day of the calendar quarter. These funds are used for the construction of rail and highway grade separations.

**Grade Crossing Protection Fund** = The Grade Crossing Protection Fund is established by Statute 74-1317. State Statute 39-2215 provides for the monthly transfer of \$30,000 from the Highway Trust Fund to the Grade Crossing Protection Fund. The funds provide the state's share, or 95% of the cost of construction and installation of automatic crossing protection devices on all classes of roadways. The participating political subdivision is required to finance the balance of the cost, except in a county where a railroad transportation safety district has been formed, in which case the balance shall be borne entirely by the railroad transportation safety district involved. Projects are generally funded from Federal Funds, State Funds, and political subdivisions. Any political subdivision, which eliminates a crossing by closing the street or highway, will be paid \$5,000 plus the actual costs of the closing not to exceed \$12,000 from the Grade Crossing Protection Fund. In addition, the political subdivision will be paid \$5,000 from the responsible railroad. Any political subdivision, which eliminates a crossing by removal of the rail, will be paid \$2,000 or the actual cost, not to exceed \$12,000 from the Grade Crossing Protection Fund.

**Recreation Road Fund** = The Recreation Road program, established by Statute 39-1390, reflects the use of \$1.50 of each motor vehicle registration fee per Statute 60-302 for construction and maintenance (when not provided for by others) of dustless surface roads designated as State Recreation Roads.

**State Aid Bridge Fund** = The State Aid Bridge Fund, established by Statute 39-846, provides a program of state aid for the replacement of county bridges. The State Aid Bridge Fund receives \$64,000 per month from the Highway Trust Fund, 50% from the Department's share and 50% from the counties' share, which is proportional from each county based on the lineal feet of bridges twenty feet or more in length and all overpasses in each county. When Federal-aid Bridge Replacement funds are available, bridge replacement projects are funded from federal funds, county funds and the State Aid Bridge Fund. After all Federal-aid Bridge Replacement funds have been utilized, funding distribution may vary based on availability of funds.

**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  
June 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
<b>ASSETS</b>										
Cash	(98,124.61)	186,635,449.39*	41,877,322.86	122,408,290.32	43,619,153.93	6,195,938.62	1,717,439.25	10,644,690.92	64,052.60	413,064,213.28
Other Current Assets	0.00	70,860,448.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,860,448.01
Capital Assets	0.00	8,863,741,117.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,863,741,117.97
<b>TOTAL ASSETS</b>	<b>(\$98,124.61)</b>	<b>\$9,121,237,015.37</b>	<b>\$41,877,322.86</b>	<b>\$122,408,290.32</b>	<b>\$43,619,153.93</b>	<b>\$6,195,938.62</b>	<b>\$1,717,439.25</b>	<b>\$10,644,690.92</b>	<b>\$64,052.60</b>	<b>\$9,347,665,779.26</b>
<b>LIABILITIES</b>										
Current Liabilities	0.00	288,443,668.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	288,443,668.28
<b>TOTAL LIABILITIES</b>	<b>\$0.00</b>	<b>\$288,443,668.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$288,443,668.28</b>
<b>NET ASSETS</b>										
Fund Balance	(51,336.07)	391,902,734.38	(406,035,633.84)	120,042,126.97	50,886,293.73	5,463,691.46	2,012,307.18	9,782,516.81	(1,021,202.52)	172,981,498.10
Capital Equity	0.00	8,863,741,117.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,863,741,117.97
Accrued Interfund Transfer	0.00	(13,081,235.31)	0.00	7,918,409.07	4,030,476.44	2,930.97	10,313.26	592,075.38	527,030.19	0.00
Revenues	0.00	630,909,396.54	447,912,956.70	97,074,202.18	28,627,521.24	1,875,355.29	400,383.30	4,094,598.32	768,727.01	1,211,663,140.58
Costs	(46,788.54)	(1,040,678,666.49)	0.00	(102,626,447.90)	(39,925,137.48)	(1,146,039.10)	(705,564.49)	(3,824,499.59)	(210,502.08)	(1,189,163,645.67)
<b>TOTAL NET ASSETS</b>	<b>(\$98,124.61)</b>	<b>\$8,832,793,347.09</b>	<b>\$41,877,322.86</b>	<b>\$122,408,290.32</b>	<b>\$43,619,153.93</b>	<b>\$6,195,938.62</b>	<b>\$1,717,439.25</b>	<b>\$10,644,690.92</b>	<b>\$64,052.60</b>	<b>\$9,059,222,110.98</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>(\$98,124.61)</b>	<b>\$9,121,237,015.37</b>	<b>\$41,877,322.86</b>	<b>\$122,408,290.32</b>	<b>\$43,619,153.93</b>	<b>\$6,195,938.62</b>	<b>\$1,717,439.25</b>	<b>\$10,644,690.92</b>	<b>\$64,052.60</b>	<b>\$9,347,665,779.26</b>

\*NDOT received a transfer of \$100 Million on June 30, 2023 per LB818 (2023). \$68.0 Million of the transfer will be expended in the future as the state match to support the increase in formula funding under the Infrastructure Investment and Jobs Act.

**FUND BALANCES AND INVESTMENT EARNINGS**  
**Roads Divisions**  
**June 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	73.6	91.8	203.4
Expenditures	152.2	124.7	138.9	132.8	93.8	61.7	52.8	41.7	80.2	70.0	121.1	119.0
Balance	(45.9)	(6.3)	3.2	(30.8)	(7.2)	5.7	2.9	65.9	(23.4)	3.6	(29.3)	84.4
Cumulative Balance	(45.9)	(52.2)	(49.1)	(80.0)	(87.2)	(81.5)	(78.6)	(12.7)	(36.1)	(32.5)	(61.8)	22.5

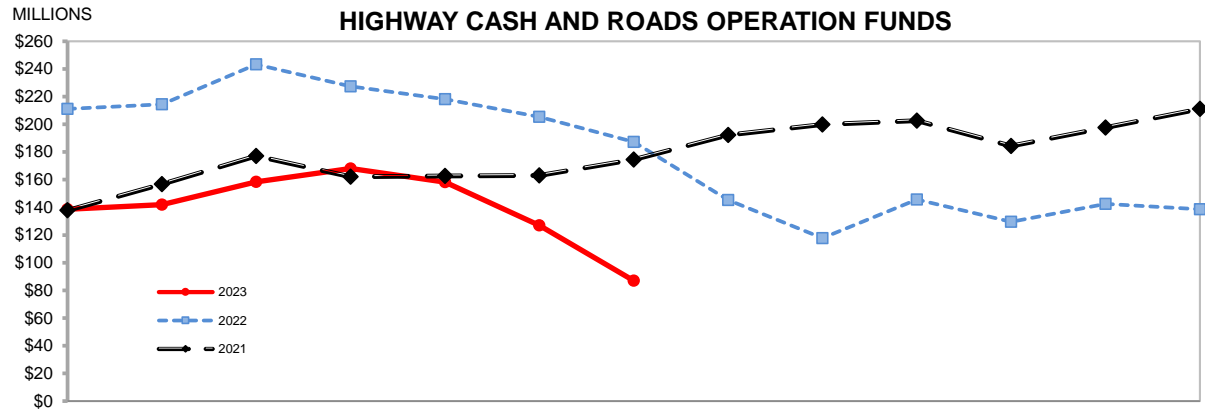
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$759,044.95 in June, with an interest rate of 2.49%. 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%	2.37%	2.38%	2.49%		<b>2.12%</b>
Earnings (Thousands)	\$583	\$554	\$560	\$575	\$602	\$595	\$630	\$637	\$685	\$769	\$728	\$759	<b>\$7,677</b>	<b>\$640</b>

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

Total of all funds available as of June 30th is \$413.2 million. The chart below compares the Highway Cash and Roads Operations Funds monthly lowest level for three calendar years. For these two funds, the month ranged from a high of \$228.5 million on the 30th to a low of \$87.0 million on the 23rd. The balance as of June 30th includes a \$100.0 million transfer of which \$68.0 million is reserved to be expended in the future on account of the increase formula funding under the Infrastructure Investment and Jobs Act.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>HIGHWAY CASH &amp; ROADS OPERATIONS</b>												
2023	142.0	158.5	168.1	158.2	126.9	87.0						
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
<b>STATE HIGHWAY CAPITAL IMPROVEMENT FUND</b>												
2023	93.0	101.5	105.6	109.8	108.9	114.1						
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
<b>TRANSPORTATION INFRASTRUCTURE BANK FUND</b>												
2023	45.3	45.7	45.7	47.1	47.9	43.5						
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
<b>GRADE CROSSING PROTECTION FUND</b>												
2023	6.5	6.5	7.5	7.5	7.8	7.7						
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
<b>RECREATION ROAD FUND</b>												
2023	10.0	10.0	10.4	10.5	10.6	10.3						
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
<b>STATE AID BRIDGE FUND</b>												
2023	0.0	0.0	0.0	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

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

	<u>FY</u> <u>2019</u>	<u>FY</u> <u>2020</u>	<u>FY</u> <u>2021</u>	<u>FY</u> <u>2022</u>	<u>FY</u> <u>2023</u>
<b>Receipts</b>					
Motor Fuel Tax	172,063	171,283	180,452	155,240	145,729
Diesel Fuel Tax	87,257	87,698	104,321	87,993	80,675
Registrations	43,448	41,809	46,481	41,731	49,143
Sales Tax on Motor Vehicles	124,494	126,819	157,940	158,819	171,141
Other State Receipts	11,324	10,501	11,319	12,290	12,784
<b>Sub-Total State Receipts</b>	<b>\$ 438,586</b>	<b>\$ 438,110</b>	<b>\$ 500,513</b>	<b>\$ 456,073</b>	<b>\$ 459,472</b>
Federal = State system	281,449	319,831	379,179	366,307	480,470
Federal = Local system	45,670	65,228	64,690	63,517	45,280
Federal Transit	11,499	15,226	20,321	16,455	15,543
Counties, Cities, & Others	24,006	30,509	41,090	44,944	40,425
Rec Road / Grade Xing / St Aid Bridge (Inter-fund Transfer)	4,568	7,375	8,415	4,725	5,757
State Highway Capital Improvement Fund (Inter-fund Transfer)	63,271	78,572	(3,245)	56,775	102,626
State Transportation Infrastructure Bank (Inter-Fund Transfer)	9,400	48,429	48,760	20,992	39,925
State Patrol Carrier Enforcement Transfer Out	(8,570)	(7,650)	(9,216)	(9,073)	(10,006)
General Fund Transfer	(7,500)	-	-	-	-
<b>Total Receipts</b>	<b>\$ 862,379</b>	<b>\$ 995,630</b>	<b>\$ 1,050,507</b>	<b>\$ 1,020,715</b>	<b>\$ 1,179,492</b>
<b>Expenditures:</b>					
Administration	20,871	22,692	22,259	22,899	22,082
Supportive Services	34,204	30,737	36,283	39,162	33,806
Capital Facilities	4,279	2,570	5,064	6,347	6,979
Highway Maintenance	167,727	155,385	159,480	144,446	167,275
Construction = Support & Research	18,584	19,465	21,452	19,455	25,694
<b>Sub Total Non-Construction</b>	<b>\$ 245,665</b>	<b>\$ 230,849</b>	<b>\$ 244,538</b>	<b>\$ 232,309</b>	<b>\$ 255,836</b>
<b>State Highway System Construction:</b>					
State System	429,154	579,200	527,359	594,839	762,326
Planning & Non-Program projects	71,657	74,066	84,532	79,316	91,855
<b>Sub Total Construction</b>	<b>\$ 500,811</b>	<b>\$ 653,266</b>	<b>\$ 611,891</b>	<b>\$ 674,155</b>	<b>\$ 854,181</b>
<b>TOTAL STATE HIGHWAY EXPENDITURES</b>	<b>\$ 746,476</b>	<b>\$ 884,115</b>	<b>\$ 856,429</b>	<b>\$ 906,464</b>	<b>\$ 1,110,017</b>
<b>Local System</b>					
Local System	57,096	81,066	88,792	82,314	52,624
MPO	2,139	2,182	2,227	2,216	2,733
Public Transit	16,798	21,800	29,139	21,117	23,791
<b>TOTAL LOCAL ROADWAY EXPENDITURES</b>	<b>\$ 76,033</b>	<b>\$ 105,048</b>	<b>\$ 120,158</b>	<b>\$ 105,647</b>	<b>\$ 79,148</b>
<b>Total Expenditures</b>	<b>\$ 822,509</b>	<b>\$ 989,163</b>	<b>\$ 976,586</b>	<b>\$ 1,012,110</b>	<b>\$ 1,189,164</b>
Receipts Over (Under) Expenditures	39,870	6,467	73,921	8,605	(9,672)
<b>Fund Balance June 30</b>	<b>\$ 149,192</b>	<b>\$ 155,659</b>	<b>\$ 229,580</b>	<b>\$ 238,185</b>	<b>\$ 228,513</b>
<b>Outstanding Contractual Obligations</b>	<b>\$ 549,171</b>	<b>\$ 694,968</b>	<b>\$ 978,321</b>	<b>\$ 1,124,901</b>	<b>\$ 1,178,640</b>

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

		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
<b>REVENUES:</b>											
450000	Taxes	146,307.12									146,307.12
460000	Intergovernmental			12,199.95				5,647,987.60			5,660,187.55
470000	Sales & Charges				13,151.05	3,596.22					16,747.27
480000	Miscellaneous	13,731.90				9,533.31					23,265.21
490000	Other					11,690.92	13,984.00				25,674.92
TOTAL REVENUES		160,039.02	-	12,199.95	13,151.05	24,820.45	13,984.00	5,647,987.60	-	-	5,872,182.07
<b>EXPENDITURES:</b>											
510000	Personal Services	31,753.87		29,336.92	15,070.92	10,355.05				-	86,516.76
520000	Operating Expenses	13,891.25		2,906.94	8,049.88	6,275.60	79.98		11,911.64	-	43,115.29
570000	Travel Expenses	244.08		120.02	2,375.72				5.44	-	2,745.26
580000	Capital Outlay					11,920.00				-	11,920.00
590000	Government Aid							7,163,065.74		-	7,163,065.74
TOTAL EXPENDITURES		45,889.20	-	32,363.88	25,496.52	28,550.65	79.98	7,163,065.74	11,917.08	-	7,307,363.05
Excess (Deficiency) of Revenues Over Expenditures		114,149.82	-	(20,163.93)	(12,345.47)	(3,730.20)	13,904.02	(1,515,078.14)	(11,917.08)	-	(1,435,180.98)
<b>OTHER FINANCING SOURCES (USES):</b>											
	Transfers In			20,163.93	12,345.47		(13,904.02)		11,917.08	-	
	Transfers Out	(30,522.46)							-		
	Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures		83,627.36	-	-	-	(3,730.20)	-	(1,515,078.14)	-	-	(1,435,180.98)
Fund Balance May 31, 2023		652,692.38	(2,899.36)	-	-	1,897,362.29	29,504.64	2,875,797.81	(14,123.24)	1,280,707.84	6,719,042.36
Fund Balance June 30, 2023		736,319.74	(2,899.36)	-	-	1,893,632.09	29,504.64	1,360,719.67	(14,123.24)	1,280,707.84	5,283,861.38

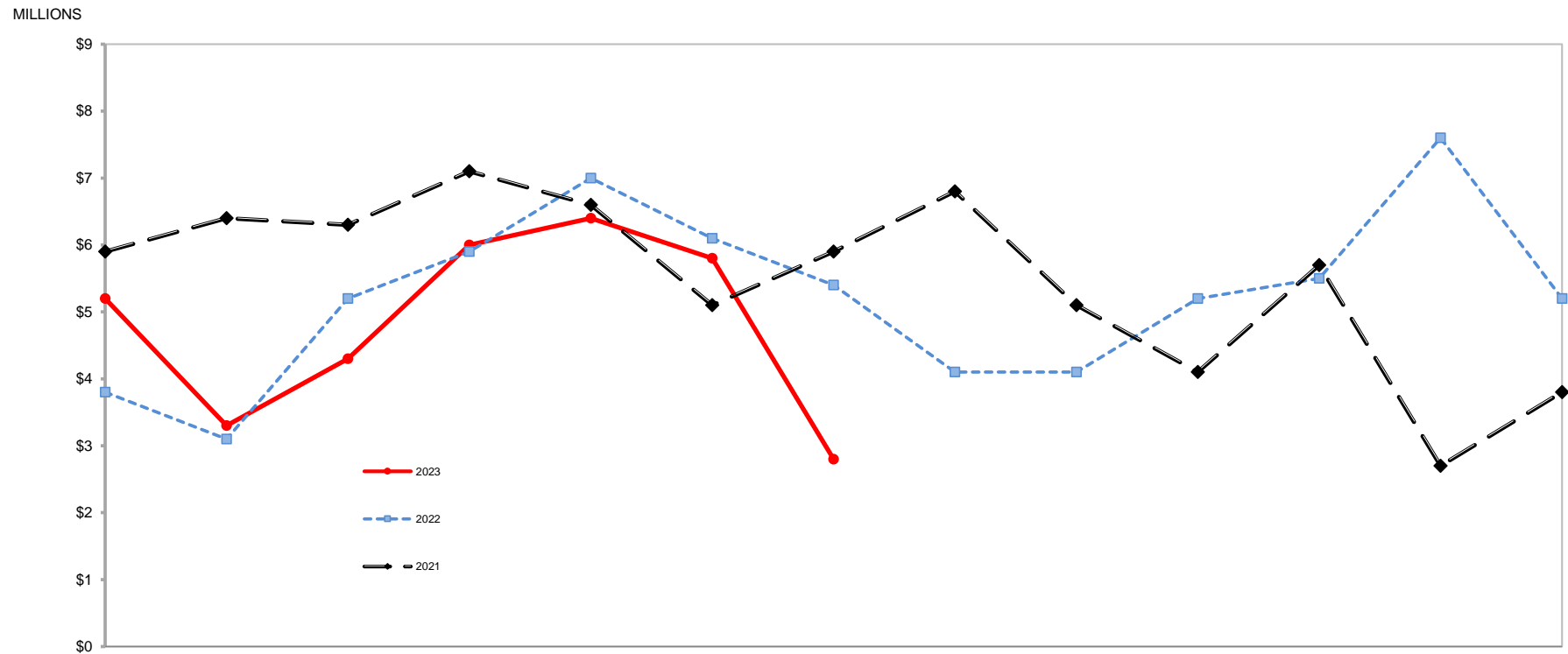


**COMBINED SUMMARY OF REVENUES & EXPENDITURES  
FISCAL YEAR TO DATE (July 1, 2022 through June 30, 2023)**

		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
<b>REVENUES:</b>											
450000	Taxes	1,566,200.70		-	-	-	-	-	-	-	1,566,200.70
460000	Intergovernmental	-		142,402.83	-	-	-	30,112,544.42	-	-	30,254,947.25
470000	Sales & Charges	-		8,450.00	230,851.07	147,741.70	35,723.30	-	-	-	422,766.07
480000	Miscellaneous	144,116.47		-	-	306,858.61	-	-	44,531.18	-	495,506.26
490000	Other	-		-	-	83,101.90	13,984.00	-	-	-	97,085.90
<b>TOTAL REVENUES</b>		<b>1,710,317.17</b>	<b>-</b>	<b>150,852.83</b>	<b>230,851.07</b>	<b>537,702.21</b>	<b>49,707.30</b>	<b>30,112,544.42</b>	<b>44,531.18</b>	<b>-</b>	<b>32,836,506.18</b>
<b>EXPENDITURES:</b>											
510000	Personal Services	474,845.15		436,005.01	203,958.42	105,860.60	-	-	-	-	1,220,669.18
520000	Operating Expenses	204,680.65		576,999.36	108,176.87	154,784.96	26,165.96	-	138,977.06	674.65	1,210,459.51
570000	Travel Expenses	23,741.31		9,263.18	28,037.83	1,736.59	1,524.95	-	2,484.05	-	66,787.91
580000	Capital Outlay	-		-	6,158.00	11,920.00	-	-	-	-	18,078.00
590000	Government Aid	8,551.81		-	-	-	-	31,959,651.20	-	-	31,968,203.01
<b>TOTAL EXPENDITURES</b>		<b>711,818.92</b>	<b>-</b>	<b>1,022,267.55</b>	<b>346,331.12</b>	<b>274,302.15</b>	<b>27,690.91</b>	<b>31,959,651.20</b>	<b>141,461.11</b>	<b>674.65</b>	<b>34,484,197.61</b>
Excess (Deficiency) of Revenues Over Expenditures		998,498.25	-	(871,414.72)	(115,480.05)	263,400.06	22,016.39	(1,847,106.78)	(96,929.93)	(674.65)	(1,647,691.43)
<b>OTHER FINANCING SOURCES (USES):</b>											
	Transfers In			871,414.72	115,480.05		(22,016.39)		96,929.93		
	Transfers Out	(1,061,808.31)						145,000.00			
	Grant \$ transfer	(145,000.00)									
Excess (Deficiency) of Revenues Over Expenditures		(208,310.06)	-	-	-	263,400.06	-	(1,702,106.78)	-	(674.65)	(1,647,691.43)
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 June 30, 2023		551,763.69	(2,899.36)	-	-	1,948,569.54	-	1,505,719.67	-	1,280,707.84	5,283,861.38

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

Total funds available as of June 30th is \$5.1 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 \$6.6 million on the 2nd to a low of \$2.8 million on the 27th.



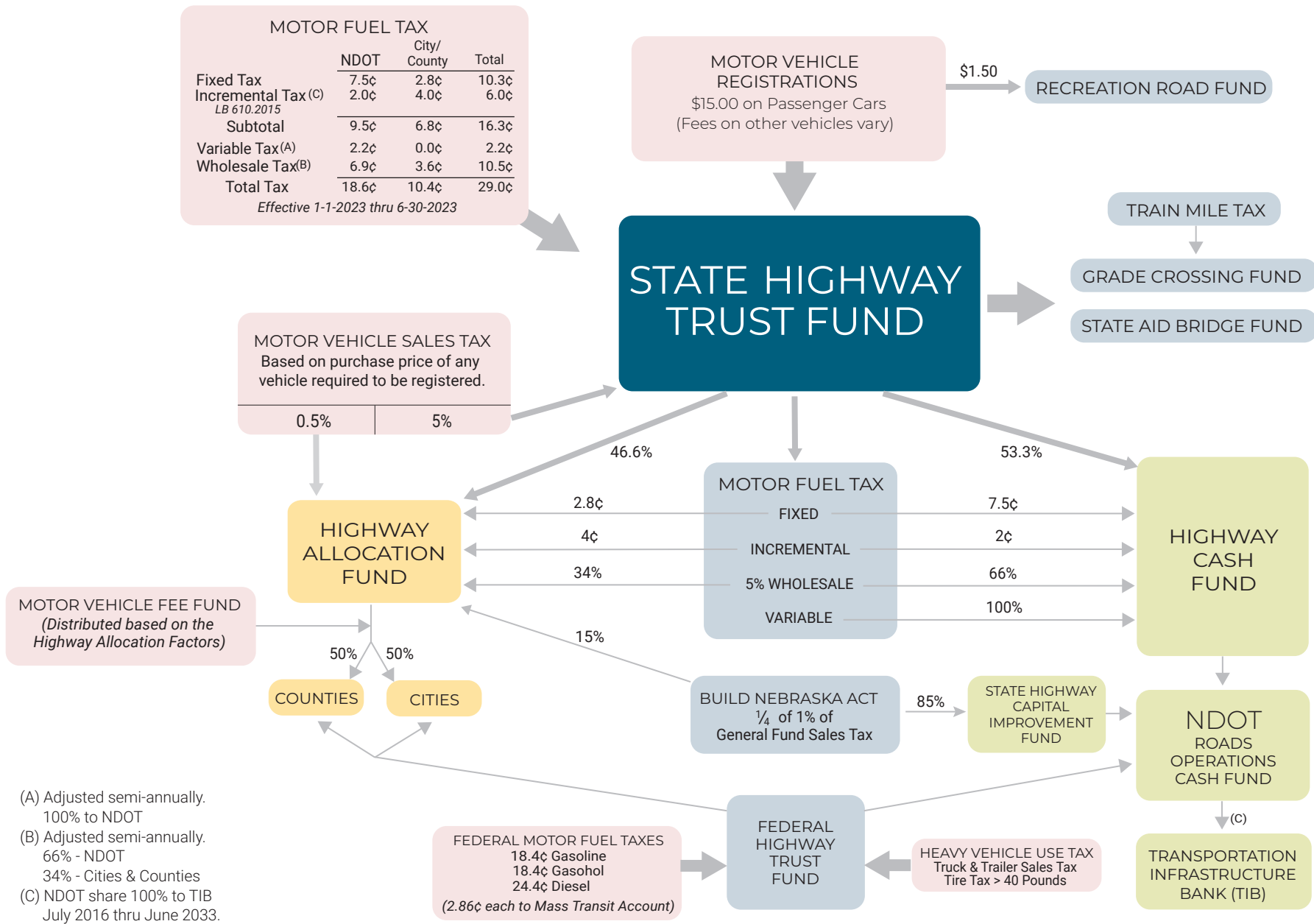
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>AERONAUTICS CASH FUND</b>												
2023	3.3	4.3	6.0	6.4	5.8	2.8*						
2022	3.1	5.2	5.9	7.0	6.1	5.4	4.1	4.1	5.2	5.5	7.6	5.2
2021	6.4	6.3	7.1	6.6	5.1	5.9	6.8	5.1	4.1	5.7	2.7	3.8

\*Low cash fund balance is due to large payments to airports at the end of month in which federal reimbursement was pending.

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# 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.

**NEBRASKA TRANSPORTATION FINANCING**  
**FY-2023**  
(\$ IN THOUSANDS)

	Tax Rate		Gross Receipts	Deductions	Department of Transportation	Cities	Counties	Total Funds Distributed
	Jul-Dec	Jan-Jun						
<b>Motor Fuel Taxes</b>			\$ 368,604					
Less: Motor Fuel Tax Enforcement				(1,021)				
Less: State Aid Bridge Fund				(768)				
Fixed Motor Fuel Tax	9.5¢	9.5¢			131,611			131,611
City / County Tax	6.8¢	6.8¢				47,240	46,856	94,096
Variable Excise Tax	-1.0¢	2.2¢			4,889			4,889
Wholesale Tax	9.5¢	10.5¢			89,904	23,157	23,157	136,218
Subtotal	<b>24.8¢</b>	<b>29.0¢</b>			<b>\$ 226,404</b>	<b>\$ 70,397</b>	<b>\$ 70,013</b>	<b>\$ 366,814</b>
<b>Motor Vehicle Registration Fees</b>			\$ 99,647					
Less: License Plate Cash Fund				(6,104)				
Less: DMV IRP Funding				(1,400)				
Registration Fees					35,181	15,392	15,392	65,965
Prorate Registration Fees					13,962	6,108	6,108	26,178
Subtotal					<b>\$ 49,143</b>	<b>\$ 21,500</b>	<b>\$ 21,500</b>	<b>\$ 92,143</b>
<b>Sales Tax @ 5% on Motor Vehicles</b>			321,250					
Less: Grade Crossing				(360)				
Sales Tax To 5%					171,141	74,874	74,874	320,889
Sales Tax Over 5%			32,126			16,063	16,063	32,126
Subtotal			<b>\$ 353,376</b>		<b>\$ 171,141</b>	<b>\$ 90,937</b>	<b>\$ 90,937</b>	<b>\$ 353,015</b>
<b>Interest on Deposits</b>			\$ 1,278		\$ 455	\$ 411	\$ 411	\$ 1,277
<b>TOTAL HIGHWAY TRUST FUND</b>			<b>\$ 822,905</b>	<b>\$ (9,653)</b>	<b>\$ 447,143</b>	<b>\$ 183,245</b>	<b>\$ 182,861</b>	<b>\$ 813,249</b>
Other Miscellaneous State Revenue					12,329			12,329
Transfer to TIB Fund					(27,582)			(27,582)
<b>SUB-TOTAL</b>					<b>\$ 431,890</b>	<b>\$ 183,245</b>	<b>\$ 182,861</b>	<b>\$ 797,996</b>
Grade Crossing Protection Fund					2,276			2,276
Recreation Road Fund					4,095			4,095
State Aid Bridge Fund					769			769
Build Nebraska Act / State Highway Capital Improvement Fund					97,074	8,356	8,356	113,786
Transportation Infrastructure Bank (TIB)					28,628			28,628
Quarterly MV Fee						13,229	13,229	26,458
<b>TOTAL STATE REVENUES</b>					<b>\$ 564,731</b>	<b>\$ 204,830</b>	<b>\$ 204,446</b>	<b>\$ 974,007</b>

## 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 JUNE 30, 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	\$ 8,754	\$ 9,488	\$ 734	8.4%	\$ 104,454	\$ 103,823	\$ (632)	(0.6%)
Incremental Fixed	27,897	2,334	2,539	204	8.7%	27,897	27,788	(109)	(0.4%)
Variable	4,978	2,568	2,793	225	8.8%	4,978	4,889	(90)	(1.8%)
Wholesale	<u>90,275</u>	<u>8,088</u>	<u>8,797</u>	<u>708</u>	8.8%	<u>90,275</u>	<u>89,904</u>	<u>(370)</u>	(0.4%)
Subtotal	227,604	21,744	23,616	1,872	8.6%	227,604	226,404	(1,200)	(0.5%)
Motor Vehicle Registrations	35,036	3,204	3,279	75	2.3%	35,036	35,181	145	0.4%
Prorate Registrations	<u>14,338</u>	<u>592</u>	<u>558</u>	<u>(34)</u>	(5.7%)	<u>14,338</u>	<u>13,962</u>	<u>(376)</u>	(2.6%)
Subtotal	49,374	3,796	3,837	41	1.1%	49,374	49,143	(231)	(0.5%)
Sales Tax on Motor Vehicles	167,083	14,798	14,326	(472)	(3.2%)	167,083	171,141	4,058	2.4%
Interest	3,983	324	415	91	28.0%	3,983	4,346	363	9.1%
Sale of Supplies and Materials	1,682	113	75	(38)	(33.9%)	1,682	1,539	(143)	(8.5%)
Sale of Fixed Assets	1,178	163	146	(17)	(10.1%)	1,178	753	(425)	(36.1%)
Excess Limit	2,961	251	249	(2)	(0.7%)	2,961	2,926	(35)	(1.2%)
Overload Fines	625	50	54	4	7.4%	625	515	(110)	(17.6%)
Other Fees	<u>1,928</u>	<u>139</u>	<u>386</u>	<u>247</u>	177.9%	<u>1,928</u>	<u>2,705</u>	<u>777</u>	40.3%
<b>SUBTOTAL HIGHWAY CASH FUND</b>	<b>\$ 456,418</b>	<b>\$ 41,378</b>	<b>\$ 43,104</b>	<b>\$ 1,726</b>	<b>4.2%</b>	<b>\$ 456,418</b>	<b>\$ 459,472</b>	<b>\$ 3,054 (B)</b>	<b>0.7%</b>
<b>Incremental Tax Transfer to TIB Fund</b>	<b>(27,895)</b>	<b>(2,302)</b>	<b>(2,207)</b>	<b>95</b>	<b>(4.1%)</b>	<b>(\$27,895)</b>	<b>(27,582)</b>	<b>313</b>	<b>(1.1%)</b>
<b>SUBTOTAL ROADS OPERATIONS CASH FUND</b>	<b>\$ 428,523</b>	<b>\$ 39,076</b>	<b>\$ 40,898</b>	<b>\$ 1,822</b>	<b>4.7%</b>	<b>\$ 428,523</b>	<b>\$ 431,890</b>	<b>\$ 3,367</b>	<b>0.8%</b>
State Hwy Capital Impr Fund	90,658	7,269	8,353	1,084	14.9%	90,658	97,074	6,416	7.1%
Transportation Infrastructure Bank Fund (TIB)	28,606	2,345	2,310	(35)	(1.5%)	28,606	28,628	21	0.1%
Grade Crossing Protection Fund	2,358	590	247	(343)	(58.1%)	2,358	2,276	(82)	(3.5%)
Recreation Road Fund	4,020	330	373	43	13.1%	4,020	4,095	75	1.9%
State Aid Bridge Fund	<u>768</u>	<u>64</u>	<u>64</u>	<u>0</u>	0.1%	<u>768</u>	<u>769</u>	<u>1</u>	0.1%
<b>TOTAL STATE RECEIPTS</b>	<b>\$ 554,933</b>	<b>\$ 49,674</b>	<b>\$ 52,245</b>	<b>\$ 2,570</b>	<b>5.2%</b>	<b>\$ 554,933</b>	<b>\$ 564,731</b>	<b>\$ 9,797</b>	<b>1.8%</b>
Federal Receipts									
FHWA	473,527	48,782	30,541	(18,241)	(37.4%)	473,527	463,735	(9,792)	(2.1%)
Transit	29,780	3,382	1,511	(1,871)	(55.3%)	29,780	15,586	(14,194)	(47.7%)
Highway Safety	<u>7,544</u>	<u>803</u>	<u>576</u>	<u>(227)</u>	(28.3%)	<u>7,544</u>	<u>6,261</u>	<u>(1,283)</u>	(17.0%)
Subtotal-Federal Receipts	510,851	52,967	32,628	(20,339)	(38.4%)	510,851	485,582	(25,269)	(4.9%)
Local Receipts	22,548	125	1,683	1,558	1246.1%	22,548	35,879	13,331	59.1%
Other Entities	<u>4,823</u>	<u>524</u>	<u>492</u>	<u>(32)</u>	(6.1%)	<u>4,823</u>	<u>4,546</u>	<u>(277)</u>	(5.7%)
<b>TOTAL DEPARTMENT RECEIPTS</b>	<b>\$ 1,093,155</b>	<b>\$ 103,290</b>	<b>\$ 87,048</b>	<b>\$ (16,243)</b>	<b>(15.7%)</b>	<b>\$ 1,093,155</b>	<b>\$ 1,090,737</b>	<b>\$ (2,418)</b>	<b>(0.2%)</b>

**HIGHWAY CASH FUND APPROPRIATION ANALYSIS**

Total FY-23 Receipts	\$ 459,472
Previous year's receipts over appropriation	20,584
<b>Total Receipts</b>	<b>\$ 480,056</b>
Highway Cash Fund Appropriation	\$ 480,000
Projected Receipts Over / (Under) Appropriation	56
% Variance From Appropriation	0.0%

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

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

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

# RECEIPT ANALYSIS

## **STATE RECEIPTS**

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

**MOTOR FUEL TAXES:** In FY-2023, the average motor fuel tax increased from 26.3¢ in FY-2022 to 26.9¢. NDOT's share remained at 16.7¢. A decrease in fuel consumption resulted in a decrease of approximately 5.9% or \$16.8 million.

**REGISTRATIONS:** Registration revenue for FY-2023 increased approximately 17.8% or \$7.4 million. The increase is attributable to an increase in the license plate fee and the start of a new plate cycle.

**MOTOR VEHICLE SALES TAX:** Sales tax revenue increased 7.8% or \$12.3 million in FY-2023.

**INTEREST ON INVESTMENTS:** Interest receipts increased 15.6% or \$588 thousand in FY-2023. Interest rates increased from a yearly average of 1.46% in FY-2022 to 2.12% for FY-2023. Lower fund balances partially offset the increase in the yearly average for interest rates.

**HIGHWAY CAPITAL IMPROVEMENT FUND:** The FY-2023 Highway Capital Improvement Fund revenue shows an increase of 9.4% or \$8.3 million from FY-2022.

**TRANSPORTATION INFRASTRUCTURE BANK FUND:** The FY-2023 Transportation Infrastructure Bank Fund revenue shows a decrease of 2.4% or \$705 thousand from FY-2022. This is attributable to a decrease in the incremental fuel tax transferred.

## **FEDERAL RECEIPTS**

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

In FY-2023, federal receipts decreased by .6%, or \$2.8 million.

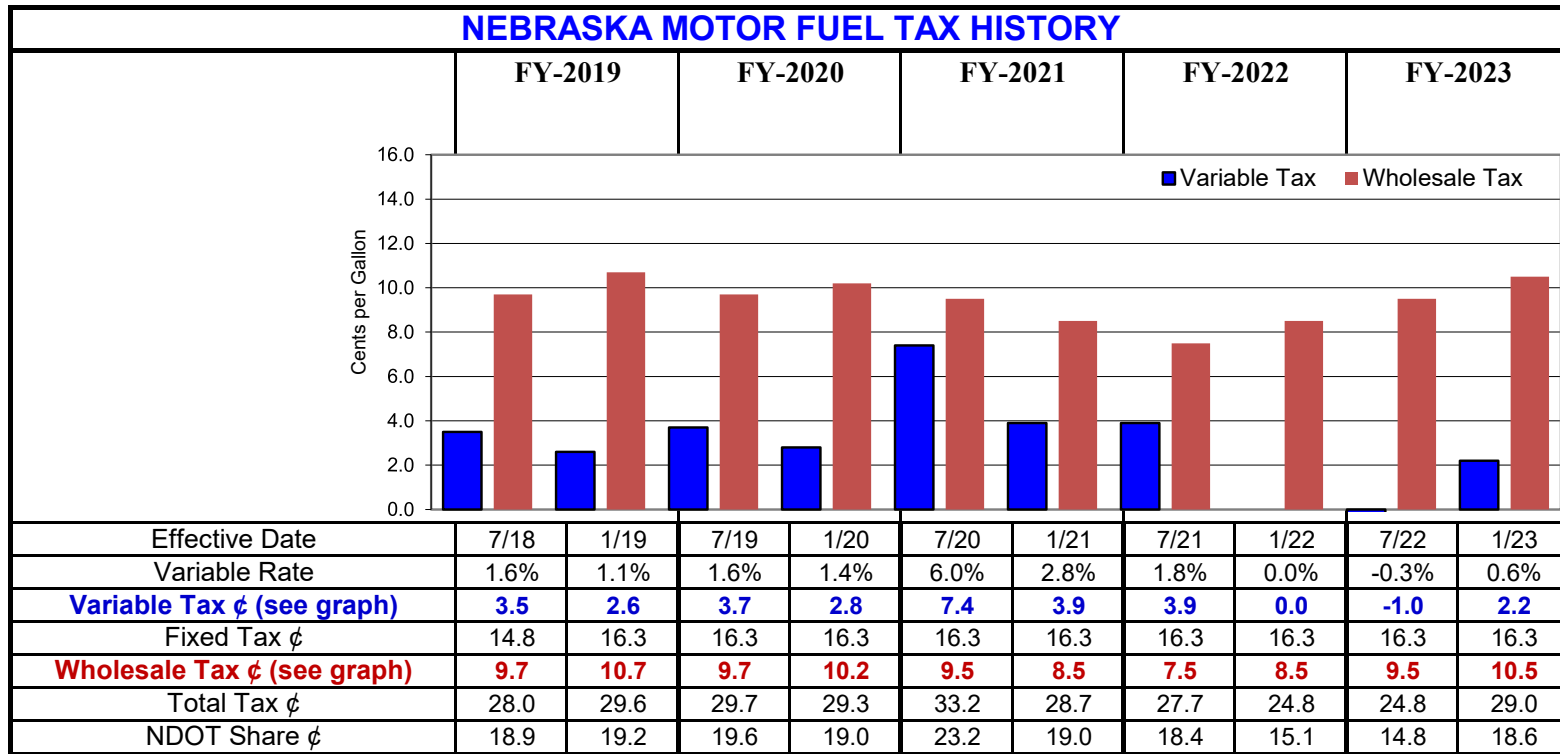
## **OTHER RECEIPTS**

Other revenues reflect earnings of funds contributed by local political subdivisions, other states, railroads and utility companies for progress in accomplishing construction projects involving participation by other entities. Earnings represent participation in costs involved in engineering, right-of-way, and construction. In FY-2023, other receipts decreased by 10.1%, or \$4.5 million.



**RECEIPT ANALYSIS**  
(\$ THOUSANDS)

	<b>FY-2019</b>	<b>FY-2020</b>	<b>FY-2021</b>	<b>FY-2022</b>	<b>FY-2023</b>	<b>FY-22 to FY-23</b>	
						<b>\$ Chg</b>	<b>% Chg</b>
<b>STATE RECEIPTS</b>							
Average Motor Fuel Tax, NDOT share	19.0¢	19.3¢	21.1¢	16.7¢	16.7¢		
<b>MOTOR FUEL TAXES</b>							
FIXED	101,749	100,156	100,941	106,184	103,823	(2,361)	(2.2%)
INCREMENTAL FIXED	23,143	26,811	27,020	28,418	27,788	(630)	(2.2%)
VARIABLE	44,453	43,739	75,202	33,787	4,889	(28,898)	(85.5%)
WHOLESALE	89,975	88,275	81,610	74,843	89,904	15,061	20.1%
<b>SUBTOTAL</b>	<b>259,320</b>	<b>258,981</b>	<b>284,773</b>	<b>243,233</b>	<b>226,404</b>	<b>(16,828)</b>	<b>(5.9%)</b>
<b>REGISTRATIONS</b>							
MOTOR VEHICLE REGISTRATIONS	31,019	29,972	33,571	27,888	35,181	7,293	26.2%
PRORATE REGISTRATIONS	12,429	11,837	12,909	13,843	13,962	119	0.9%
<b>SUBTOTAL</b>	<b>43,448</b>	<b>41,809</b>	<b>46,481</b>	<b>41,731</b>	<b>49,143</b>	<b>7,412</b>	<b>17.8%</b>
<b>SALES TAX ON MOTOR VEHICLES</b>	124,494	126,819	157,940	158,819	171,141	12,322	7.8%
<b>INTEREST ON INVESTMENTS</b>	3,079	2,904	2,806	3,758	4,346	588	15.6%
<b>SALE OF SUPPLIES &amp; FIXED ASSETS</b>	2,679	1,824	3,152	3,104	2,292	(812)	(26.2%)
<b>EXCESS LIMIT PERMITS</b>	3,089	2,974	2,706	2,918	2,926	8	0.3%
<b>HIGHWAY OVERLOAD FINES</b>	730	793	308	465	515	50	10.8%
<b>OTHER STATE RECEIPTS</b>	1,747	2,006	2,347	2,045	2,705	660	32.3%
<b>TOTAL HIGHWAY CASH</b>	<b>438,586</b>	<b>438,110</b>	<b>500,512</b>	<b>456,072</b>	<b>459,472</b>	<b>3,400</b>	<b>0.7%</b>
<b>INCREMENTAL TAX TRANSFER TO TIB FUND</b>	<b>(22,178)</b>	<b>(27,192)</b>	<b>(26,557)</b>	<b>(28,595)</b>	<b>(27,582)</b>	<b>1,013</b>	<b>(3.5%)</b>
<b>ROADS OPERATIONS CASH FUND</b>	<b>416,408</b>	<b>410,918</b>	<b>473,956</b>	<b>427,478</b>	<b>431,890</b>	<b>4,412</b>	<b>1.0%</b>
GRADE CROSSING PROTECTION FUND	2,917	2,783	2,320	2,219	2,276	57	2.6%
RECREATION ROAD FUND	3,943	3,801	4,125	3,998	4,095	97	2.4%
STATE AID BRIDGE FUND	768	769	768	768	769	1	0.1%
STATE HWY CAPITAL IMPROVEMENT FUND	67,171	74,784	80,973	88,752	97,074	8,322	9.4%
TRANSPORTATION INFRASTRUCTURE BANK (TIB)	24,024	28,919	27,421	29,333	28,628	(705)	(2.4%)
<b>TOTAL STATE RECEIPTS</b>	<b>515,231</b>	<b>521,975</b>	<b>589,563</b>	<b>552,548</b>	<b>564,731</b>	<b>12,183</b>	<b>2.2%</b>
<b>FEDERAL RECEIPTS</b>	323,896	434,292	480,060	488,369	485,582	(2,787)	(0.6%)
<b>OTHER RECEIPTS</b>	24,006	30,509	41,090	44,944	40,425	(4,519)	(10.1%)
<b>TOTAL RECEIPTS</b>	<b>863,133</b>	<b>986,776</b>	<b>1,110,713</b>	<b>1,085,861</b>	<b>1,090,737</b>	<b>4,876</b>	<b>0.4%</b>



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

	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023
<b>State Receipts</b>	\$ 438,586	\$ 438,110	\$ 500,512	\$ 456,072	\$ 459,472
<b>Carry Over Receipts (*)</b>	8,447	533	-	41,512	20,584
<b>Total State Receipts</b>	<b>\$ 447,033</b>	<b>\$ 438,643</b>	<b>\$ 500,512</b>	<b>\$ 497,584</b>	<b>\$ 480,056</b>
<b>Highway Cash Fund Appropriation</b>	446,500	453,000	459,000	477,000	480,000
<b>Over / (Under) Appropriation (*)</b>	<b>\$ 533</b>	<b>\$ (14,357)</b>	<b>\$ 41,512</b>	<b>\$ 20,584</b>	<b>\$ 56</b>
<b>Percent Over / (Under)</b>	0.1%	-3.2%	9.0%	4.3%	0.0%

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

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

**BUDGET STATUS REPORT**  
**AGENCY SUMMARY BY ORGANIZATIONAL ELEMENT**  
 June 2023

FISCAL YEAR 2023  
 Period Expired 100.00%  
 Pay Period Ending 5/7/2023

<b>COST BY ORGANIZATIONAL STRUCTURE</b>	<b>Cash Flow Allotment</b>	<b>Month's Expenditure</b>	<b>Expended to Date</b>	<b>Allotment Balance</b>	<b>% Expended to Date</b>	<b>Encumbrances</b>
<b>OFFICE OF THE DIRECTOR</b>						
110 - DIRECTOR AND DEPUTIES	846,455.15	62,367.80	797,182.41	49,272.74	94.18%	0.00
140 - LEGAL	1,178,574.99	71,462.22	1,114,286.59	64,288.40	94.55%	171,636.73
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,708,886.76	256,993.75	2,480,598.23	228,288.53	91.57%	299,905.10
<b>SUBTOTAL: OFFICE OF THE DIRECTOR</b>	<b>\$4,733,916.90</b>	<b>\$390,823.77</b>	<b>\$4,392,067.23</b>	<b>\$341,849.67</b>	<b>92.78%</b>	<b>\$471,541.83</b>
<b>OFFICE OF ENGINEERING</b>						
130 - CONTROLLER DIVISION	2,278,319.33	174,019.11	2,225,185.81	53,133.52	97.67%	0.00
250 - STRATEGIC PLANNING DIVISION	3,552,814.61	249,912.29	3,472,944.63	79,869.98	97.75%	2,162,465.62
320 - BRIDGE DIVISION	8,229,416.44	669,093.56	8,049,102.31	180,314.13	97.81%	2,290,051.26
340 - TRAFFIC ENGINEERING DIVISION	4,966,090.47	309,713.34	4,259,188.14	706,902.33	85.77%	654,478.02
350 - RIGHT OF WAY DIVISION	5,187,568.83	362,573.37	4,632,208.71	555,360.12	89.29%	34,376.30
360 - PROJECT DEVELOPMENT DIVISION	16,298,477.28	1,356,810.23	14,011,594.11	2,286,883.17	85.97%	12,788,660.02
370 - ROADWAY DESIGN DIVISION	28,051,723.96	2,494,616.42	21,771,513.97	6,280,209.99	77.61%	25,946,442.63
420 - PROGRAM MANAGEMENT DIVISION	1,866,993.03	102,755.84	1,538,131.90	328,861.13	82.39%	499,472.64
580 - LOCAL ASSISTANCE DIVISION	2,949,496.32	171,042.43	2,354,818.37	594,677.95	79.84%	1,784,828.37
<b>SUBTOTAL: OFFICE OF ENGINEERING</b>	<b>\$73,380,900.27</b>	<b>\$5,890,536.59</b>	<b>\$62,314,687.95</b>	<b>\$11,066,212.32</b>	<b>84.92%</b>	<b>\$46,160,774.86</b>
<b>OFFICE OF OPERATIONS</b>						
170 - HUMAN RESOURCES DIVISION	3,567,884.49	235,678.24	2,353,165.05	1,214,719.44	65.95%	2,050.00
260 - OPERATIONS DIVISION	24,123,422.68	1,887,171.38	19,091,157.53	5,032,265.15	79.14%	6,500,416.04
280 - BUSINESS TECH SUPPORT DIVISION	28,253,593.80	1,999,385.21	26,384,290.26	1,869,303.54	93.38%	10,248,557.29
380 - CONSTRUCTION DIVISION	3,145,269.21	228,792.56	3,017,852.49	127,416.72	95.95%	63,467.12
390 - MATERIALS & RESEARCH DIVISION	15,201,004.16	1,103,043.62	13,157,340.65	2,043,663.51	86.56%	6,447,726.00
610 - DISTRICT 1	35,639,014.89	2,353,682.39	35,442,882.15	196,132.74	99.45%	8,819,819.76
620 - DISTRICT 2	23,626,361.18	1,993,943.29	23,646,596.35	(20,235.17)	100.09%	10,760,805.80
630 - DISTRICT 3	33,140,815.51	2,243,162.95	28,263,871.02	4,876,944.49	85.28%	7,057,654.57
640 - DISTRICT 4	35,368,481.02	2,550,942.04	32,064,999.93	3,303,481.09	90.66%	8,631,336.46
650 - DISTRICT 5	23,272,237.23	1,764,138.66	23,149,610.35	122,626.88	99.47%	7,437,951.84
660 - DISTRICT 6	26,908,828.90	1,654,700.46	25,670,766.74	1,238,062.16	95.40%	8,852,584.60
670 - DISTRICT 7	19,493,678.30	2,110,971.21	17,943,847.23	1,549,831.07	92.05%	7,216,296.91
680 - DISTRICT 8	17,575,744.11	928,926.72	17,192,583.94	383,160.17	97.82%	4,498,777.69
<b>SUBTOTAL: OFFICE OF OPERATIONS</b>	<b>\$289,316,335.48</b>	<b>\$21,054,538.73</b>	<b>\$267,378,963.69</b>	<b>\$21,937,371.79</b>	<b>92.42%</b>	<b>\$86,537,444.08</b>
<b>OFFICE OF BROADBAND</b>						
590 - BROADBAND EQUITY ACCESS DEPLOYMENT	0.00	480.00	480.00	(480.00)	0.00%	0.00
<b>SUBTOTAL: OFFICE OF BROADBAND</b>	<b>\$0.00</b>	<b>\$480.00</b>	<b>\$480.00</b>	<b>(\$480.00)</b>		<b>\$0.00</b>
<b>BUDGETARY CONTROL</b>						
902 - SUPPLY BASE	0.00	70,411.05	1,334,410.69	(1,334,410.69)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	41,659,491.06	(72,182.85)	(1,573,073.61)	43,232,564.67	(3.78)%	79,000.00
904 - TRANSPORTATION CAPITAL	933,283,041.65	91,645,443.82	855,316,109.72	77,966,931.93	91.65%	1,056,607,027.46
<b>SUBTOTAL: BUDGETARY CONTROL</b>	<b>\$974,942,532.71</b>	<b>\$91,643,672.02</b>	<b>\$855,077,446.80</b>	<b>\$119,865,085.91</b>	<b>87.71%</b>	<b>\$1,056,686,027.46</b>
<b>AGENCY TOTAL</b>	<b>\$1,342,373,685.36</b>	<b>\$118,980,051.11</b>	<b>\$1,189,163,645.67</b>	<b>\$153,210,039.69</b>	<b>88.59%</b>	<b>\$1,189,855,788.23</b>

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

FISCAL YEAR 2023  
 Period Expired 100.00%  
 Pay Period Ending 5/7/2023

<b>COST BY RESOURCE</b>	<b>Cash Flow Allotment</b>	<b>Month's Expenditure</b>	<b>Expended to Date</b>	<b>Allotment Balance</b>	<b>% Expended to Date</b>	<b>Encumbrances</b>
<b>Personal Services</b>						
Permanent Salaries	116,751,027.35	8,015,210.37	103,549,889.36	13,201,137.99	88.69%	0.00
Temporary Salaries	2,089,071.00	338,524.12	2,177,817.95	(88,746.95)	104.25%	0.00
Overtime	6,800,944.00	504,805.59	7,108,947.88	(308,003.88)	104.53%	0.00
Employee Benefits	38,714,595.17	2,981,318.76	37,124,774.64	1,589,820.53	95.89%	0.00
<b>SUBTOTAL: Personal Services</b>	<b>\$164,355,637.52</b>	<b>\$11,839,858.84</b>	<b>\$149,961,429.83</b>	<b>\$14,394,207.69</b>	<b>91.24%</b>	<b>\$0.00</b>
<b>Operating Expenses</b>						
Utilities	3,670,630.00	213,510.29	4,013,805.06	(343,175.06)	109.35%	0.00
Rentals	940,488.84	40,572.14	989,627.91	(49,139.07)	105.22%	2,200.00
Repairs & Maintenance	11,795,850.00	1,123,337.01	10,083,267.56	1,712,582.44	85.48%	432,693.49
Maintenance Contracts	15,960,325.65	1,022,103.20	14,140,729.23	1,819,596.42	88.60%	28,796,783.19
Engineering Contracts	38,597,091.63	3,282,355.82	31,803,094.67	6,793,996.96	82.40%	51,607,847.58
Contractual Services	42,091,699.00	850,571.01	48,759,946.54	(6,668,247.54)	115.84%	11,235,215.75
Technology Expenses	32,522,379.05	2,020,333.61	23,915,397.73	8,606,981.32	73.54%	9,470,165.50
Other Operating Expenses	5,698,677.50	369,188.11	5,781,099.61	(82,422.11)	101.45%	0.00
<b>SUBTOTAL: Operating Expenses</b>	<b>\$151,277,141.67</b>	<b>\$8,921,971.19</b>	<b>\$139,486,968.31</b>	<b>\$11,790,173.36</b>	<b>92.21%</b>	<b>\$101,544,905.51</b>
<b>Supplies and Materials</b>						
General Supplies & Materials	1,639,330.53	315,033.43	1,381,648.05	257,682.48	84.28%	778,391.79
Maint & Const Materials	58,147,453.42	4,186,058.28	51,401,254.33	6,746,199.09	88.40%	0.00
Automotive Supplies & Materials	19,805,600.00	1,283,994.50	21,449,558.76	(1,643,958.76)	108.30%	0.00
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$79,592,383.95</b>	<b>\$5,785,086.21</b>	<b>\$74,232,461.14</b>	<b>\$5,359,922.81</b>	<b>93.27%</b>	<b>\$778,391.79</b>
<b>Travel</b>						
In State Travel	974,245.00	54,417.83	812,848.73	161,396.27	83.43%	0.00
Out of State Travel	320,611.00	19,296.88	202,321.96	118,289.04	63.11%	0.00
<b>SUBTOTAL: Travel</b>	<b>\$1,294,856.00</b>	<b>\$73,714.71</b>	<b>\$1,015,170.69</b>	<b>\$279,685.31</b>	<b>78.40%</b>	<b>\$0.00</b>
<b>Capital Outlay</b>						
Land	16,500,000.00	1,005,572.75	9,297,383.13	7,202,616.87	56.35%	0.00
Hwy. Constr. - Contract Pymt.	711,127,220.47	81,252,336.72	699,112,980.38	12,014,240.09	98.31%	901,436,630.96
Buildings	31,950,360.20	2,122,346.33	7,583,469.06	24,366,891.14	23.74%	14,441,228.69
Heavy Equipment and Vehicles	59,079,661.06	745,301.36	9,433,283.95	49,646,377.11	15.97%	33,448,365.19
IT Hardware / Software	100,000.00	27,381.12	38,876.12	61,123.88	38.88%	0.00
Specialty Equipment	2,706,805.00	253,183.35	2,522,838.64	183,966.36	93.20%	509,065.00
<b>SUBTOTAL: Capital Outlay</b>	<b>\$821,464,046.73</b>	<b>\$85,406,121.63</b>	<b>\$727,988,831.28</b>	<b>\$93,475,215.45</b>	<b>88.62%</b>	<b>\$949,835,289.84</b>
<b>Government Aid &amp; Distr</b>						
Public Transit Aid	29,189,619.49	2,045,711.46	23,224,910.13	5,964,709.36	79.57%	25,266,448.89
Highway Safety Office	5,200,000.00	223,927.51	6,126,879.18	(926,879.18)	117.82%	10,849,020.69
Other Government Aid	90,000,000.00	4,683,659.56	67,126,995.11	22,873,004.89	74.59%	101,581,731.51
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$124,389,619.49</b>	<b>\$6,953,298.53</b>	<b>\$96,478,784.42</b>	<b>\$27,910,835.07</b>	<b>77.56%</b>	<b>\$137,697,201.09</b>
<b>Internal Redistributions</b>						
Redistribution	0.00	0.00	0.00	0.00	0.00%	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>AGENCY TOTAL</b>	<b>\$1,342,373,685.36</b>	<b>\$118,980,051.11</b>	<b>\$1,189,163,645.67</b>	<b>\$153,210,039.69</b>	<b>88.59%</b>	<b>\$1,189,855,788.23</b>

**BUDGET STATUS REPORT**  
**AGENCY SUMMARY BY PROGRAM/FUNCTION**  
 June 2023

FISCAL YEAR 2023  
 Period Expired 100.00%  
 Pay Period Ending 5/7/2023

<b>COST BY PROGRAM</b>	<b>Cash Flow Allotment</b>	<b>Month's Expenditure</b>	<b>Expended to Date</b>	<b>Allotment Balance</b>	<b>% Expended to Date</b>	<b>Encumbrances</b>
<b>Administration</b>						
Administration	21,144,343.36	1,778,055.38	22,041,753.39	(897,410.03)	104.24%	37,046.58
Boards & Commissions	50,000.00	744.57	40,732.18	9,267.82	81.46%	0.00
<b>SUBTOTAL: Administration</b>	<b>\$21,194,343.36</b>	<b>\$1,778,799.95</b>	<b>\$22,082,485.57</b>	<b>(\$888,142.21)</b>	<b>104.19%</b>	<b>\$37,046.58</b>
<b>Service and Support</b>						
Charges to Others	1,100,000.00	53,650.39	1,993,422.92	(893,422.92)	181.22%	82,740.58
Deficiency Claims	25,000.00	0.00	21,969.29	3,030.71	87.88%	0.00
Supply Base/Inventories	1,000,000.00	142,970.30	2,240,432.35	(1,240,432.35)	224.04%	251,432.16
Building Operations	6,500,000.00	1,922,352.82	15,979,637.80	(9,479,637.80)	245.84%	1,803,070.18
Business Technology Services	18,063,023.32	1,460,168.13	17,937,347.16	125,676.16	99.30%	6,721,059.80
Support Centers	17,952,393.20	(144,467.86)	225,718.09	17,726,675.11	1.26%	0.00
Payroll Clearing	626,525.00	(275,128.15)	(4,592,206.93)	5,218,731.93	(732.96)%	2,050.00
<b>SUBTOTAL: Service and Support</b>	<b>\$45,266,941.52</b>	<b>\$3,159,545.63</b>	<b>\$33,806,320.68</b>	<b>\$11,460,620.84</b>	<b>74.68%</b>	<b>\$8,860,352.72</b>
<b>Capital Facilities</b>						
Capital Facilities	29,957,360.20	1,724,593.67	6,978,809.92	22,978,550.28	23.30%	14,287,342.03
<b>SUBTOTAL: Capital Facilities</b>	<b>\$29,957,360.20</b>	<b>\$1,724,593.67</b>	<b>\$6,978,809.92</b>	<b>\$22,978,550.28</b>	<b>23.30%</b>	<b>\$14,287,342.03</b>
<b>Highway Maintenance</b>						
System Preservation	55,789,176.96	3,636,877.74	44,563,823.43	11,225,353.53	79.88%	1,782,190.19
Operations	42,000,000.00	4,689,283.69	44,664,733.54	(2,664,733.54)	106.34%	27,668,475.55
Snow and Ice Control	43,000,000.00	1,445,120.44	38,281,694.13	4,718,305.87	89.03%	807,186.41
Unusual & Disaster Oper	2,000,000.00	339,727.75	3,747,010.53	(1,747,010.53)	187.35%	1,245,736.69
Equipment Operations	48,000,000.00	997,881.15	15,476,206.93	32,523,793.07	32.24%	33,640,298.29
Indirect Charges	29,841,735.85	1,259,429.37	20,541,724.26	9,300,011.59	68.84%	511,265.00
<b>SUBTOTAL: Highway Maintenance</b>	<b>\$220,630,912.81</b>	<b>\$12,368,320.14</b>	<b>\$167,275,192.82</b>	<b>\$53,355,719.99</b>	<b>75.82%</b>	<b>\$65,655,152.13</b>
<b>Highway Construction</b>						
Preliminary Engineering	53,250,000.00	4,515,581.15	47,576,540.30	5,673,459.70	89.35%	39,926,167.68
Right-Of-Way	15,000,000.00	1,165,067.56	11,352,569.13	3,647,430.87	75.68%	154,502.87
Construction	702,757,021.65	81,561,446.70	703,329,095.92	(572,074.27)	100.08%	904,892,337.93
Construction Engineering	25,500,000.00	2,868,010.63	28,510,898.07	(3,010,898.07)	111.81%	2,599,575.88
<b>SUBTOTAL: Highway Construction</b>	<b>\$796,507,021.65</b>	<b>\$90,110,106.04</b>	<b>\$790,769,103.42</b>	<b>\$5,737,918.23</b>	<b>99.28%</b>	<b>\$947,572,584.36</b>
<b>Construction Related Expense</b>						
Overhead	37,799,403.33	1,879,973.43	21,010,870.04	16,788,533.29	55.59%	7,357,811.55
Planning & Research	12,056,000.00	791,837.99	14,222,574.88	(2,166,574.88)	117.97%	11,215,829.11
Local Systems	144,548,833.00	4,817,534.39	102,578,479.51	41,970,353.49	70.96%	98,754,200.17
Highway Safety Office	5,216,300.00	262,052.34	6,648,676.39	(1,432,376.39)	127.46%	10,849,020.69
Public Transportation Asst	29,196,569.49	2,087,287.53	23,791,132.44	5,405,437.05	81.49%	25,266,448.89
<b>SUBTOTAL: Construction Related Expense</b>	<b>\$228,817,105.82</b>	<b>\$9,838,685.68</b>	<b>\$168,251,733.26</b>	<b>\$60,565,372.56</b>	<b>73.53%</b>	<b>\$153,443,310.41</b>
<b>AGENCY TOTAL</b>	<b>\$1,342,373,685.36</b>	<b>\$118,980,051.11</b>	<b>\$1,189,163,645.67</b>	<b>\$153,210,039.69</b>	<b>88.59%</b>	<b>\$1,189,855,788.23</b>

PROGRAM STATUS REPORT  
BUSINESS MONTH - JUNE 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>
<b>Personal Services</b>							
Permanent Salaries	804,210.45	1,875,116.01	0.00	2,431,374.25	2,195,755.80	708,753.86	8,015,210.37
Temporary Salaries	21,357.15	24,938.42	0.00	188,000.64	78,462.84	25,765.07	338,524.12
Overtime	9,902.72	52,709.01	0.00	120,579.07	311,299.85	10,314.94	504,805.59
Employee Benefits	0.00	2,981,318.76	0.00	0.00	0.00	0.00	2,981,318.76
<b>SUBTOTAL: Personal Services</b>	<b>\$835,470.32</b>	<b>\$4,934,082.20</b>	<b>\$0.00</b>	<b>\$2,739,953.96</b>	<b>\$2,585,518.49</b>	<b>\$744,833.87</b>	<b>\$11,839,858.84</b>
<b>Operating Expenses</b>							
Utilities	0.00	122,917.57	0.00	89,779.14	762.21	51.37	213,510.29
Rentals	976.94	9,967.00	0.00	29,628.20	0.00	0.00	40,572.14
Repairs & Maintenance	0.00	673,677.55	0.00	445,574.46	0.00	4,085.00	1,123,337.01
Maintenance Contracts	0.00	435.00	0.00	1,021,668.20	0.00	0.00	1,022,103.20
Engineering Contracts	0.00	27,575.00	16,086.88	0.00	2,854,010.12	384,683.82	3,282,355.82
Contractual Services	16,219.32	162,249.23	0.00	147,451.79	64,809.80	459,840.87	850,571.01
Technology Expenses	0.00	1,205,717.52	0.00	512,867.87	45,698.92	256,049.30	2,020,333.61
Other Operating Expenses	72,770.96	8,059.94	0.00	5,955.26	519.94	281,882.01	369,188.11
<b>SUBTOTAL: Operating Expenses</b>	<b>\$89,967.22</b>	<b>\$2,210,598.81</b>	<b>\$16,086.88</b>	<b>\$2,252,924.92</b>	<b>\$2,965,800.99</b>	<b>\$1,386,592.37</b>	<b>\$8,921,971.19</b>
<b>Supplies and Materials</b>							
General Supplies & Materials	272,108.61	7,317.23	0.00	30,675.09	0.00	4,932.50	315,033.43
Maint & Const Materials	0.00	13,331.60	0.00	4,115,092.10	33,186.84	24,447.74	4,186,058.28
Automotive Supplies & Materials	0.00	167,541.67	0.00	1,116,440.84	0.00	11.99	1,283,994.50
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$272,108.61</b>	<b>\$188,190.50</b>	<b>\$0.00</b>	<b>\$5,262,208.03</b>	<b>\$33,186.84</b>	<b>\$29,392.23</b>	<b>\$5,785,086.21</b>
<b>Travel</b>							
In State Travel	5,940.13	17,571.92	0.00	3,269.37	8,436.49	19,199.92	54,417.83
Out of State Travel	351.12	18,451.67	0.00	0.00	494.09	0.00	19,296.88
<b>SUBTOTAL: Travel</b>	<b>\$6,291.25</b>	<b>\$36,023.59</b>	<b>\$0.00</b>	<b>\$3,269.37</b>	<b>\$8,930.58</b>	<b>\$19,199.92</b>	<b>\$73,714.71</b>
<b>Capital Outlay</b>							
Land	0.00	0.00	0.00	0.00	1,005,572.75	0.00	1,005,572.75
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	(6,457.50)	81,258,794.22	0.00	81,252,336.72
Buildings	0.00	413,839.54	1,708,506.79	0.00	0.00	0.00	2,122,346.33
Heavy Equipment and Vehicles	0.00	0.00	0.00	745,301.36	0.00	0.00	745,301.36
IT Hardware / Software	0.00	27,381.12	0.00	0.00	0.00	0.00	27,381.12
Specialty Equipment	0.00	0.00	0.00	16,616.83	144,277.15	92,289.37	253,183.35
<b>SUBTOTAL: Capital Outlay</b>	<b>\$0.00</b>	<b>\$441,220.66</b>	<b>\$1,708,506.79</b>	<b>\$755,460.69</b>	<b>\$82,408,644.12</b>	<b>\$92,289.37</b>	<b>\$85,406,121.63</b>
<b>Government Aid &amp; Distr</b>							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	2,045,711.46	2,045,711.46
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	223,927.51	223,927.51
Other Government Aid	0.00	0.00	0.00	0.00	(33,184.80)	4,716,844.36	4,683,659.56
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$33,184.80)</b>	<b>\$6,986,483.33</b>	<b>\$6,953,298.53</b>
<b>Internal Redistributions</b>							
Redistribution	574,962.55	(4,650,570.13)	0.00	1,354,503.17	2,141,209.82	579,894.59	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$574,962.55</b>	<b>(\$4,650,570.13)</b>	<b>\$0.00</b>	<b>\$1,354,503.17</b>	<b>\$2,141,209.82</b>	<b>\$579,894.59</b>	<b>\$0.00</b>
<b>GRAND TOTAL:</b>	<b>\$1,778,799.95</b>	<b>\$3,159,545.63</b>	<b>\$1,724,593.67</b>	<b>\$12,368,320.14</b>	<b>\$90,110,106.04</b>	<b>\$9,838,685.68</b>	<b>\$118,980,051.11</b>

PROGRAM STATUS REPORT  
FISCAL YEAR TO DATE - JUNE 2023

Budget Category	Administration	Service and Support	Capital Facilities	Highway Maintenance	Highway Construction	Construction Related Expense	Total
<b>Personal Services</b>							
Permanent Salaries	10,967,056.66	24,419,036.99	0.00	32,483,833.61	26,646,087.96	9,033,874.14	103,549,889.36
Temporary Salaries	128,781.98	184,004.03	0.00	1,308,631.14	380,141.55	176,259.25	2,177,817.95
Overtime	105,003.84	(131,840.35)	0.00	4,120,051.71	2,891,891.81	123,840.87	7,108,947.88
Employee Benefits	0.00	37,124,774.64	0.00	0.00	0.00	0.00	37,124,774.64
<b>SUBTOTAL: Personal Services</b>	<b>\$11,200,842.48</b>	<b>\$61,595,975.31</b>	<b>\$0.00</b>	<b>\$37,912,516.46</b>	<b>\$29,918,121.32</b>	<b>\$9,333,974.26</b>	<b>\$149,961,429.83</b>
<b>Operating Expenses</b>							
Utilities	0.00	2,762,838.08	0.00	1,237,936.50	12,420.01	610.47	4,013,805.06
Rentals	17,209.35	39,071.07	0.00	925,182.46	2,557.75	5,607.28	989,627.91
Repairs & Maintenance	18,911.50	3,684,915.20	0.00	6,326,730.32	11,858.03	40,852.51	10,083,267.56
Maintenance Contracts	0.00	3,784.78	0.00	14,136,944.45	0.00	0.00	14,140,729.23
Engineering Contracts	0.00	189,410.00	617,069.84	91,553.48	24,571,889.48	6,333,171.87	31,803,094.67
Contractual Services	912,853.38	2,172,218.57	0.00	3,363,184.82	1,108,805.48	41,202,884.29	48,759,946.54
Technology Expenses	591,588.44	15,004,280.46	0.00	3,004,903.68	907,557.46	4,407,067.69	23,915,397.73
Other Operating Expenses	751,642.61	2,913,311.09	3,423.10	1,268,900.29	26,544.29	817,278.23	5,781,099.61
<b>SUBTOTAL: Operating Expenses</b>	<b>\$2,292,205.28</b>	<b>\$26,769,829.25</b>	<b>\$620,492.94</b>	<b>\$30,355,336.00</b>	<b>\$26,641,632.50</b>	<b>\$52,807,472.34</b>	<b>\$139,486,968.31</b>
<b>Supplies and Materials</b>							
General Supplies & Materials	858,821.67	107,735.83	0.00	363,248.47	59.21	51,782.87	1,381,648.05
Maint & Const Materials	16,438.49	1,415,688.00	0.00	49,199,068.51	385,063.23	384,996.10	51,401,254.33
Automotive Supplies & Materials	0.00	3,054,318.14	0.00	18,395,093.70	0.00	146.92	21,449,558.76
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$875,260.16</b>	<b>\$4,577,741.97</b>	<b>\$0.00</b>	<b>\$67,957,410.68</b>	<b>\$385,122.44</b>	<b>\$436,925.89</b>	<b>\$74,232,461.14</b>
<b>Travel</b>							
In State Travel	135,780.64	289,054.11	0.00	81,326.11	157,349.67	149,338.20	812,848.73
Out of State Travel	7,246.66	189,764.87	0.00	0.00	2,178.60	3,131.83	202,321.96
<b>SUBTOTAL: Travel</b>	<b>\$143,027.30</b>	<b>\$478,818.98</b>	<b>\$0.00</b>	<b>\$81,326.11</b>	<b>\$159,528.27</b>	<b>\$152,470.03</b>	<b>\$1,015,170.69</b>
<b>Capital Outlay</b>							
Land	0.00	(312,004.68)	311,714.16	0.00	9,296,733.65	940.00	9,297,383.13
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	(6,457.50)	699,119,437.88	0.00	699,112,980.38
Buildings	0.00	1,536,866.24	6,046,602.82	0.00	0.00	0.00	7,583,469.06
Heavy Equipment and Vehicles	0.00	0.00	0.00	9,433,283.95	0.00	0.00	9,433,283.95
IT Hardware / Software	0.00	27,381.12	0.00	11,495.00	0.00	0.00	38,876.12
Specialty Equipment	18,329.79	7,200.00	0.00	56,141.13	680,803.15	1,760,364.57	2,522,838.64
<b>SUBTOTAL: Capital Outlay</b>	<b>\$18,329.79</b>	<b>\$1,259,442.68</b>	<b>\$6,358,316.98</b>	<b>\$9,494,462.58</b>	<b>\$709,096,974.68</b>	<b>\$1,761,304.57</b>	<b>\$727,988,831.28</b>
<b>Government Aid &amp; Distr</b>							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	23,224,910.13	23,224,910.13
Highway Safety Office	0.00	(1,730.00)	0.00	0.00	0.00	6,128,609.18	6,126,879.18
Other Government Aid	0.00	0.00	0.00	0.00	(26,174.32)	67,153,169.43	67,126,995.11
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$0.00</b>	<b>(\$1,730.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$26,174.32)</b>	<b>\$96,506,688.74</b>	<b>\$96,478,784.42</b>
<b>Internal Redistributions</b>							
Redistribution	7,552,820.56	(60,873,757.51)	0.00	21,474,140.99	24,593,898.53	7,252,897.43	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$7,552,820.56</b>	<b>(\$60,873,757.51)</b>	<b>\$0.00</b>	<b>\$21,474,140.99</b>	<b>\$24,593,898.53</b>	<b>\$7,252,897.43</b>	<b>\$0.00</b>
<b>GRAND TOTAL:</b>	<b>\$22,082,485.57</b>	<b>\$33,806,320.68</b>	<b>\$6,978,809.92</b>	<b>\$167,275,192.82</b>	<b>\$790,769,103.42</b>	<b>\$168,251,733.26</b>	<b>\$1,189,163,645.67</b>

## RESOURCE EXPENDITURE ANALYSIS

**PERSONAL SERVICES** Personal Services increased by 2.2%, or \$3.2 Million in FY-2023. Two job classifications, Engineer and Office Specialist, received a 2% increase before a 1% increase based on prior calendar year evaluation. The remaining NAPE contract employees and Rule covered employees were eligible for a 1% increase based on prior calendar year evaluation. In addition, winter weather impacted much of the state in FY-2023 resulting in an increase in overtime cost paid.

**OPERATING EXPENSES** Operating expenses increased by 19.1% or \$22.3 Million, in FY-2023. An increase in federal funding as part of the Infrastructure Investment and Jobs Act (IIJA) is one of the main factors of the increase resulting in engineering contracts to increase 49.3% or \$10.5 Million and other contractual services to increase by \$5.4 Million or 12.3%. In addition, highway maintenance contracts increased 19.2% or \$2.3 Million due to centerline and edge line striping and repairing of accident damage. Technology expenses increased 17.0% or \$3.5 Million primarily as a result of system upgrades.

**SUPPLIES AND MATERIALS** Supplies and material costs for FY-2023 increased by 19.2% or \$12.0 million from FY-2022 due to increase in snow removal cost, construction and maintenance supplies, and fuel.

**TRAVEL** Expenditures for travel increased in FY-2023 by 16.5% or \$144 thousand, due to the worldwide pandemic settling down most conferences have resumed being held in person. As such employees have returned to attending conferences at pre-pandemic levels.

**CAPITAL OUTLAY** This category represents the bulk of the Department of Transportation's expenditures. In FY-2023 capital outlay increased by 28.1% or \$159.6 Million. The main contributing factor is a 27.6% or \$151.3 million increase in contractor payments.

**AID AND DISTRIBUTION** Expenditures for aid and distribution decreased by 17.4% or \$20.3 million. In FY-2022 there was a large decrease in let local projects which resulted in less federal pass-through expenses in FY-2023.



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

	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-22 to FY-23	
						Chg	% Chg
FTE AVERAGE	1,951	1,962	1,948	1,910	1,912	2	0.1%
<b>PERSONAL SERVICES</b>							
PERMANENT SALARIES	94,341	97,717	102,846	100,945	103,550	2,605	2.6%
TEMPORARY SALARIES	1,577	1,910	2,016	1,774	2,178	404	22.8%
OVERTIME	8,252	7,091	6,586	5,902	7,109	1,207	20.5%
BENEFITS	37,483	37,629	38,678	38,106	37,125	(981)	(2.6%)
<b>SUBTOTAL</b>	<b>\$ 141,653</b>	<b>\$ 144,347</b>	<b>\$ 150,126</b>	<b>\$ 146,727</b>	<b>\$ 149,962</b>	3,235	2.2%
<b>OPERATING EXPENSES</b>							
UTILITIES	3,641	3,433	3,451	3,554	4,014	460	12.9%
RENTALS	727	900	796	783	990	207	26.4%
REPAIR & MAINTENANCE	9,462	10,242	9,515	10,240	10,083	(157)	(1.5%)
HIGHWAY MAINTENANCE CONTRACTS	16,791	7,061	12,653	11,859	14,141	2,282	19.2%
ENGINEERING CONTRACTS	30,299	31,806	24,013	21,304	31,803	10,499	49.3%
OTHER CONTRACTUAL SERVICES	32,997	37,682	39,920	43,406	48,760	5,354	12.3%
TECHNOLOGY	16,530	20,367	20,905	20,433	23,915	3,482	17.0%
OTHER OPERATING EXPENSES	4,886	5,014	4,654	5,571	5,781	210	3.8%
<b>SUBTOTAL</b>	<b>\$ 115,333</b>	<b>\$ 116,505</b>	<b>\$ 115,907</b>	<b>\$ 117,150</b>	<b>\$ 139,487</b>	22,337	19.1%
<b>SUPPLIES &amp; MATERIALS</b>	<b>\$ 66,931</b>	<b>\$ 69,681</b>	<b>\$ 68,177</b>	<b>\$ 62,265</b>	<b>\$ 74,232</b>	11,967	19.2%
<b>TRAVEL</b>							
IN STATE TRAVEL	670	635	392	739	813	74	10.0%
OUT OF STATE TRAVEL	143	114	8	132	202	70	53.0%
<b>SUBTOTAL</b>	<b>\$ 813</b>	<b>\$ 749</b>	<b>\$ 400</b>	<b>\$ 871</b>	<b>\$ 1,015</b>	144	16.5%
<b>CAPITAL OUTLAY</b>							
LAND	7,182	24,716	9,994	3,232	9,297	6,065	187.7%
HIGHWAYS	373,169	494,570	469,404	547,801	699,113	151,312	27.6%
BUILDINGS	5,456	4,092	5,845	6,471	7,584	1,113	17.2%
AUTOMOTIVE ROAD EQUIPMENT	15,961	14,149	12,348	10,098	9,433	(665)	(6.6%)
OTHER EQUIPMENT	1,010	1,239	721	739	2,562	1,823	246.7%
<b>SUBTOTAL</b>	<b>\$ 402,778</b>	<b>\$ 538,766</b>	<b>\$ 498,312</b>	<b>\$ 568,341</b>	<b>\$ 727,989</b>	159,648	28.1%
<b>AID AND DISTRIBUTION</b>	<b>\$ 95,001</b>	<b>\$ 119,115</b>	<b>\$ 143,664</b>	<b>\$ 116,756</b>	<b>\$ 96,479</b>	(20,277)	(17.4%)
<b>TOTAL EXPENDITURES</b>	<b>\$ 822,509</b>	<b>\$ 989,163</b>	<b>\$ 976,586</b>	<b>\$ 1,012,110</b>	<b>\$ 1,189,164</b>	177,054	17.5%

## PROGRAM / FUNCTION EXPENDITURE ANALYSIS

**ADMINISTRATION** Administrative expenses reflect costs of administrative support for all Department activities and comprise approximately 1.9 % of total Agency expenditures. In FY-2023, costs decreased by 3.6% or \$817 thousand over FY-2022. The main factor decreasing administrative expenses is the shift of technical support to the Service and Support program. This cost was mostly offset by increase in personal services and auditing assessment fees.

**SUPPORTIVE SERVICES** Supportive services expenditures reflect the cost for service centers that support the operations of the Department. This includes building operations and business technology support. Expenditures in FY-2023 reflect a total decrease of \$5.4 million. The reduction in expenditures is due to a higher payroll additive rate in FY-2023 which was slightly offset by increase in fuel expenses and the shift of technical support from the Administration Program.

**CAPITAL FACILITIES** Capital facilities' costs represent the expenditures for design, construction, land purchase, and improvements of Department office, shop, and storage facilities. The program is based on considerations of present and future needs, physical inadequacies of existing facilities and project priorities. Expenditures vary from one year to another based on the size of the program developed and funding appropriated by the Legislature. Expenditures increased by 10.0% or \$632 thousand in FY-2023. Major projects under construction in FY-2023 were new maintenance facilities in Columbus and Valentine.

**HIGHWAY MAINTENANCE** Maintenance expenditures represent costs of performing system preservation, operations, snow and ice control, equipment operations and other maintenance activities. Maintenance costs may vary from year to year depending upon the weather and its effects on highways, and changes in policies. Maintenance costs in FY-2023 increased by 15.8% or \$22.8 million from the FY-2022 level. An increase in snow across the state during FY-2023 resulted in an increase in snow plowing cost.

**HIGHWAY CONSTRUCTION** Construction expenditures involve payments to contractors for construction work, costs of construction engineering, preliminary engineering, right-of-way appraisals and purchases. Several reasons can be cited for variations in construction expenditures from one year to the next. Adverse weather conditions during the construction season may hinder progress and result in decreased expenditures. Good weather conditions extending past the normal construction season can enable construction activity to continue longer than usual, causing increased expenditures. The size of construction contract lettings can cause construction expenditures to vary as projects are constructed six months to two years after being let to the contractor. A low letting year may result in fewer construction expenditures during the following year. Higher contract lettings may result in more construction expenditures in the following year. Highway Construction for FY-2023 increased by 27.0% or \$168.3 million. An increase in federal funding as part of the Infrastructure Investment and Jobs Act (IIJA) has increased contract expenditures to begin planning the projects along with project expenditures.

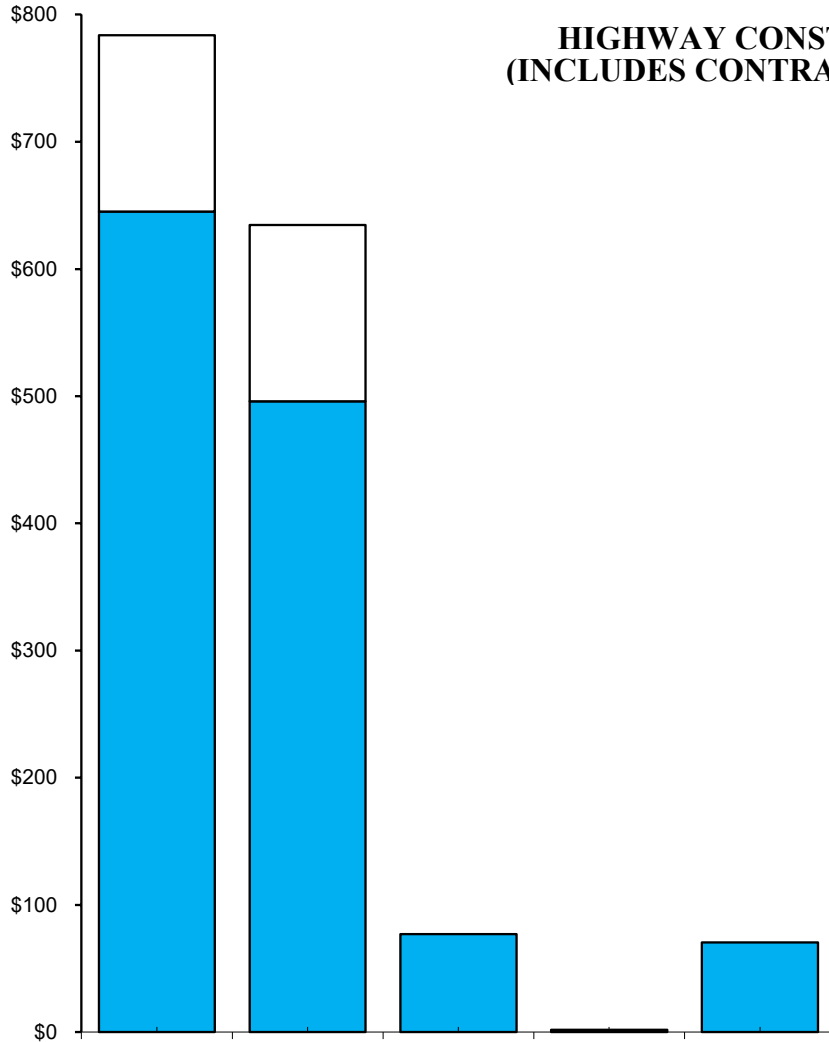
**CONSTRUCTION RELATED EXPENSES** Includes expenditures for construction overhead (i.e. concrete, pavement research and development, construction administration costs overhead, and transportation technology systems overhead), planning & research, and local roadway projects. Costs decreased in FY-2023 by 7.2% or \$11.2 million mainly due to fewer projects on local systems.

**PUBLIC TRANSIT** Includes expenditures for pass-through funding from the federal government to local entities operating public transportation systems in Nebraska. FY-2023 costs increased by 12.7% or \$2.7 million. FY-2023 had higher expenditures due to timing of reimbursement request by transit entities.

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

	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-22 to FY-23	
						\$ Chg	% Chg
<b>ADMINISTRATION</b>	\$ 20,871	\$ 22,692	\$ 22,259	\$ 22,899	\$ 22,082	\$ (817)	-3.6%
<b>SUPPORTIVE SERVICES</b>	\$ 34,204	\$ 30,737	\$ 36,283	\$ 39,162	\$ 33,806	\$ (5,356)	-13.7%
<b>CAPITAL FACILITIES</b>	\$ 4,279	\$ 2,570	\$ 5,064	\$ 6,347	\$ 6,979	\$ 632	10.0%
<b>HIGHWAY MAINTENANCE</b>							
SYSTEM PRESERVATION	37,000	44,062	47,041	44,592	44,564	\$ (28)	-0.1%
OPERATIONS	41,514	35,679	41,464	42,483	44,665	\$ 2,182	5.1%
SNOW AND ICE CONTROL	46,288	40,818	38,178	18,615	38,282	\$ 19,667	105.7%
UNUSUAL & DISASTER OPR	8,748	1,577	3,689	2,301	3,747	\$ 1,446	62.8%
EQUIPMENT OPERATIONS	14,875	12,789	9,345	17,511	15,476	\$ (2,035)	-11.6%
INDIRECT CHARGES	19,302	20,460	19,763	18,944	20,541	\$ 1,597	8.4%
<b>SUBTOTAL</b>	<b>\$ 167,727</b>	<b>\$ 155,385</b>	<b>\$ 159,480</b>	<b>\$ 144,446</b>	<b>\$ 167,275</b>	<b>\$ 22,829</b>	<b>15.8%</b>
<b>TOTAL NON-CONSTRUCTION</b>	<b>\$ 227,081</b>	<b>\$ 211,384</b>	<b>\$ 223,086</b>	<b>\$ 212,854</b>	<b>\$ 230,142</b>	<b>\$ 17,288</b>	<b>8.1%</b>
<b>HIGHWAY CONSTRUCTION</b>							
PRELIMINARY ENGINEERING	44,733	49,473	40,102	37,750	47,577	\$ 9,827	26.0%
RIGHT OF WAY	9,130	27,021	11,650	4,597	11,352	\$ 6,755	146.9%
CONSTRUCTION	371,903	499,499	470,799	551,445	703,329	\$ 151,884	27.5%
CONSTRUCTION ENGINEERING	24,550	28,003	29,674	28,680	28,511	\$ (169)	-0.6%
<b>SUBTOTAL</b>	<b>\$ 450,316</b>	<b>\$ 603,996</b>	<b>\$ 552,225</b>	<b>\$ 622,472</b>	<b>\$ 790,769</b>	<b>\$ 168,297</b>	<b>27.0%</b>
<b>CONSTRUCTION RELATED EXPENSES</b>							
OVERHEAD	12,377	14,334	15,782	16,384	21,011	\$ 4,627	28.2%
PLANNING & RESEARCH	13,207	14,052	14,798	10,591	14,223	\$ 3,632	34.3%
LOCAL	96,728	118,707	136,882	123,359	102,578	\$ (20,781)	-16.8%
OFFICE OF HIGHWAY SAFETY	6,001	4,890	4,674	5,333	6,649	\$ 1,316	24.7%
<b>SUBTOTAL</b>	<b>\$ 128,313</b>	<b>\$ 151,983</b>	<b>\$ 172,136</b>	<b>\$ 155,667</b>	<b>\$ 144,461</b>	<b>\$ (11,206)</b>	<b>-7.2%</b>
<b>PUBLIC TRANSIT</b>	<b>\$ 16,798</b>	<b>\$ 21,800</b>	<b>\$ 29,139</b>	<b>\$ 21,117</b>	<b>\$ 23,791</b>	<b>\$ 2,674</b>	<b>12.7%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 822,508</b>	<b>\$ 989,163</b>	<b>\$ 976,586</b>	<b>\$ 1,012,110</b>	<b>\$ 1,189,163</b>	<b>\$ 177,053</b>	<b>17.5%</b>

**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	53.15		1.73		54.88
5/11/2023	20.24	15.42		5.38	41.04
6/15/2023	24.19				24.19
	495.95	77.02	1.73	70.56	645.26

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	17.73	25.56	2.82			8.77			54.88
5/11/2023	25.30	6.07	0.61	0.61		8.45			41.04
6/15/2023	0.78	5.14		8.00	10.27				24.19
	165.96	105.86	63.91	92.78	61.91	88.33	43.56	22.95	645.26

	State System			Local System	
	FY-2023 Program (2)	Prior Year Projects (3)	Advanced Projects	FY-2023 Program (4)	
Total Letting(1)	82.3%	78.2%	100.0%	100.0%	100.0%
Actual \$ Let	645.26	495.95	77.02	1.73	70.56
Projected \$ Remaining	138.62	138.62	0.00	0.00	0.00
<b>Total</b>	<b>\$783.88</b>	<b>\$634.57</b>	<b>\$77.02</b>	<b>\$1.73</b>	<b>\$70.56</b>

- (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 June 30, 2023.

**HIGHWAY CONSTRUCTION CONTRACT LETTINGS**  
**FY 2014 – FY 2023**  
(Including Local System)  
(Excludes Preliminary & Construction Engineering, ROW & Maintenance)  
\$'s In Millions

The following table presents a summary of highway construction contract lettings for the 10-year period 2014 through 2023.

Fiscal Year	STATE SYSTEM				Local System	Total Lettings	Unawarded Projects To Next Fiscal Year
	Current Year Program	Previous FY Projects	Future FY Advanced	Total State System			
2014	314.64	52.32	47.59	\$ 414.55	36.78	\$ 451.33	\$38.5 Million
2015	358.66	52.51	37.42	\$ 448.59	54.00	\$ 502.59	\$33.4 Million
2016	384.25	37.67	4.33	\$ 426.25	33.82	\$ 460.07	\$70.4 Million
2017	313.10	84.13	20.84	\$ 418.07	36.78	\$ 454.85	\$3.0 Million
2018	325.15	6.93	14.79	\$ 346.87	59.66	\$ 406.53	\$1.0 Million
2019	427.13	6.06	63.17	\$ 496.36	47.03	\$ 543.39	\$51.1 Million
2020 <sup>A</sup>	679.89	38.03	3.52	\$ 721.44	98.67	\$ 820.11	\$109.8 Million
2021	607.19	6.77	0.00	\$ 613.96	61.51	\$ 675.47	\$207.9 Million
2022	529.18	77.80	0.00	\$ 606.98	32.82	\$ 639.80	\$143.4 Million
2023	495.95	77.02	1.73	\$ 574.70	70.56	\$ 645.26	\$138.6 Million

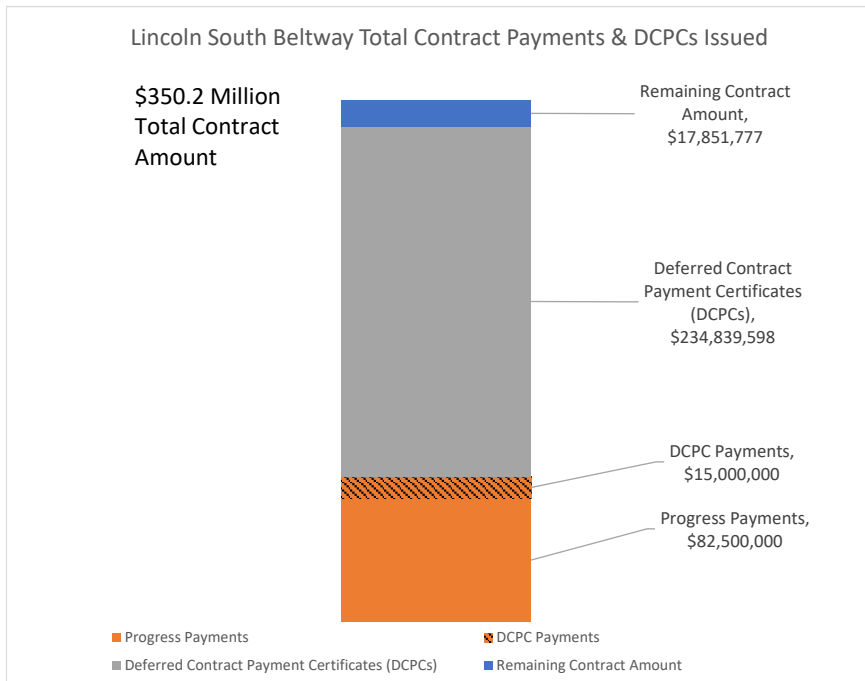
A. New record high letting on total state system as a result of the Lincoln South Beltway project let on December 12th, 2019.

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

Through June 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 June 2023)

Remaining Contract Amount	\$17,851,777
Progress Payments	\$82,500,000
Deferred Contract Payment Certificates (DCPCs)	\$234,839,598
DCPC Payments	\$15,000,000

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

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	\$25,619,223
<b>Total DCPCs to date</b>	<b>\$234,839,598</b>

Note: The contract also provides that certain types of change orders are not subject to the quarterly limit and will not be part of the DCPC calculation. The payments for these change orders are not included above. Total Progress Payments of \$82,500,000 were 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												
<b>Sub-Total Core Funds</b>	<b>\$42,328</b>	<b>\$ 312.023</b>	<b>\$ 49,586</b>	<b>\$ 381.800</b>	<b>\$ 51,538</b>	<b>\$ 386.742</b>	<b>\$ 53,164</b>	<b>\$ 398.400</b>	<b>\$ 54,229</b>	<b>\$ 406.400</b>	<b>\$ 55,313</b>	<b>\$ 414.500</b>
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	1,852	6,000						
Others & Ext of Alloc Programs												
<b>Total</b>	<b>\$42,931</b>	<b>\$ 316.547</b>	<b>\$ 59,357</b>	<b>\$ 500.186</b>	<b>\$ 61,331</b>	<b>\$ 468.073</b>	<b>\$ 58,972</b>	<b>\$ 449.400</b>	<b>\$ 60,037</b>	<b>\$ 457.400</b>	<b>\$ 61,121</b>	<b>\$ 465.500</b>
<b>Obligation Authority</b>												
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.

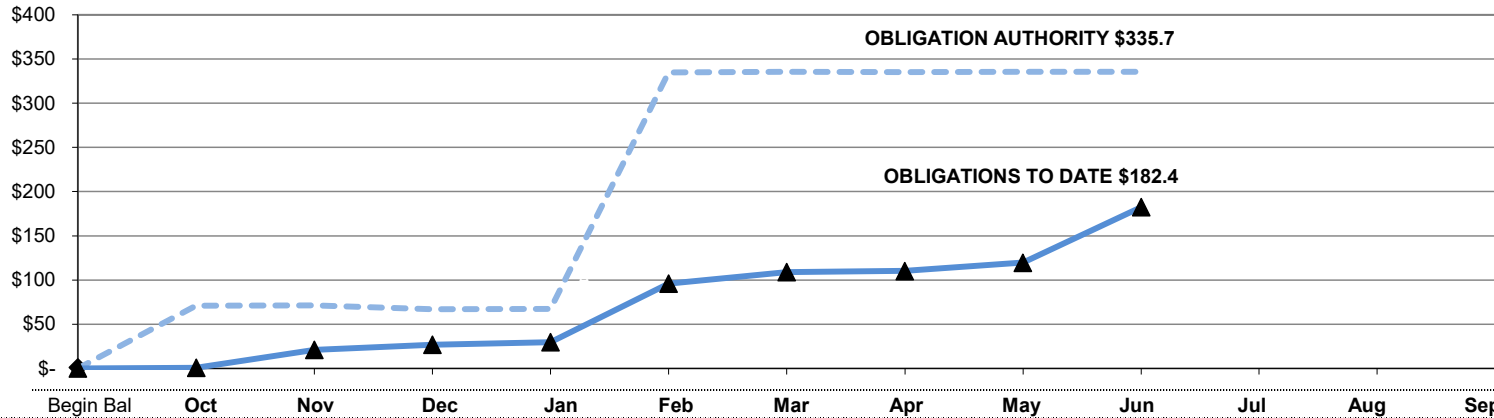
**STATUS OF FEDERAL HIGHWAY APPORTIONMENTS  
FEDERAL FY-2023  
JUNE 30, 2023**

APPORTIONMENT TYPE	APPORT	FAST Act & IJA	TRANSFERS	TOTAL	OBLIGATIONS <sup>(A)</sup>	CURRENT	ADVANCED	UNPAID
	BALANCE 9/30/2022	FY-2023 APPORT <sup>(B)</sup>	ADJ & SPECIAL APPORT			APPORT	BALANCE	
National Hwy Perf Prog (NHPP)	2,919,312	207,541,470	-	210,460,782	82,472,126	127,988,657	227,615,869	105,484,584
Highway Bridge Program	-	-	-	-	-	-	-	22,613
STBG/STP - Bridge Off System	71,480	5,036,343	-	5,107,823	5,106,283	1,540	-	8,976,597
STBG/STP - Flexible - Any Area	4,224,231	43,418,458	7,076,924	54,719,612	50,496,829	4,222,783	101,025,204	62,659,028
STBG/STP - MAPA - Omaha	7,529,619	15,115,820	-	22,645,439	(746,501)	23,391,940	40,062,594	23,704,422
STBG/STP - LCLC - Lincoln	20,429,489	7,139,647	-	27,569,136	856,512	26,712,624	-	1,997,361
STBG/STP - 5,001 to 200,000 Pop	693,793	-	-	693,793	-	693,793	-	28,505,934
STBG/STP - 5,000 & Less Pop	183,876	15,187,786	-	15,371,662	15,187,786	183,876	-	17,385,230
STBG 5K-49,999 Population	617,854	8,107,333	-	8,725,187	-	8,725,187	-	1,128,595
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	8,338,428	7,862,368	-	13,088,469
Carbon Reduction under 5,000 & Les	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 IJJA	10,266,897	5,129,258	(5,238,213)	10,157,942	-	10,157,942	-	-
Protect Planning IJJA	209,529	213,719	-	423,248	-	423,248	-	-
Highway Safety Improvemt Prog	35,298,968	20,201,523	-	55,500,491	3,614,581	51,885,910	715,919	10,868,930
Rail-Hwy - Hazard Elimination	1,254,081	3,952,395	-	5,206,476	98,672	5,107,804	19,413,865	2,555,029
Rail-Hwy - Protection Devices	9,919,521	-	-	9,919,521	605,225	9,314,296	-	2,007,162
Highway Planning	3,280,051	5,464,719	-	8,744,770	3,406,456	5,338,314	-	8,314,074
Research	19,427	1,821,573	239,566	2,080,566	844,742	1,235,824	1,524,213	7,152,104
Metropolitan Planning	882,822	2,230,188	-	3,113,010	2,279,374	833,635	-	3,766,855
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	-	1,127,107
TAP - >200,000 Population	3,247,712	3,084,839	(500,000)	5,832,551	2,998,353	2,834,198	-	3,514,369
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	-	357,330
Recreational Trails	3,613,649	1,217,387	(332,174)	4,498,862	1,297,000	3,201,862	-	2,226,268
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	4,219,062	-	-	8,918,827
Repurposed/Special Earmark	-	-	-	-	-	-	-	1,084,840
Other	-	-	-	-	-	-	-	-
<b>Total Formula Funds</b>	<b>\$ 133,113,140</b>	<b>\$ 387,027,695</b>	<b>\$ (868,848)</b>	<b>\$ 519,271,987</b>	<b>\$ 181,596,632</b>	<b>\$ 337,675,355</b>	<b>\$ 391,220,677</b>	<b>\$ 316,030,069</b>
Allocated/Discretionary Funds	495,857	-	662,064	1,157,921	848,422	309,499	-	649,286
<b>Total Subject to Annual Obligation Limits</b>	<b>\$ 133,608,997</b>	<b>\$ 387,027,695</b>	<b>\$ (206,784)</b>	<b>\$ 520,429,908</b>	<b>\$ 182,445,054</b>	<b>\$ 337,984,854</b>	<b>\$ 391,220,677</b>	<b>\$ 316,679,355</b>
Special Limit/Allocated Exempt	103,006,753	75,330,895	4,672,492	183,010,140	38,314,684	144,695,456	-	59,629,527
Equity Bonus	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ 236,615,750</b>	<b>\$ 462,358,590</b>	<b>\$ 4,465,708</b>	<b>\$ 703,440,049</b>	<b>\$ 220,759,738</b>	<b>\$ 482,680,311</b>	<b>\$ 391,220,677</b>	<b>\$ 376,308,882</b>

(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
<b>Obligation Authority</b>	<b>0.0</b>	<b>71.0</b>	<b>71.1</b>	<b>67.0</b>	<b>67.1</b>	<b>334.9</b>	<b>335.6</b>	<b>335.3</b>	<b>335.5</b>	<b>335.7</b>			
<b>OA Used</b>	<b>0.0</b>	<b>0.7</b>	<b>20.8</b>	<b>26.8</b>	<b>29.5</b>	<b>95.8</b>	<b>108.9</b>	<b>110.2</b>	<b>119.6</b>	<b>182.4</b>			

	<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 June 30, 2023		
Formula Obligation Limitation	\$	345.4	\$	339.0	
August Redistribution		26.0		-	
Redistribution - TIFIA		-		-	Period Expired
Transfers	\$	0.8	\$	(3.9)	75.0%
<b>Subtotal</b>	<b>\$</b>	<b>372.2</b>	<b>\$</b>	<b>335.1</b>	
Other Allocation Obligation Limitation		0.1		0.6	
<b>Annual Obligation Limitation</b>	<b>\$</b>	<b>372.3</b>	<b>\$</b>	<b>335.7</b>	
Formula Obligations to Date		(372.3)		(181.6)	Obligated
Allocated Obligations to Date		-		(0.8)	54.3%
<b>Subtotal</b>	<b>\$</b>	<b>(372.3)</b>	<b>\$</b>	<b>(182.4)</b>	
<b>Obligation Authority Balance</b>		<b>0.0</b>		<b>\$ 153.3</b>	
<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	
HIP Commnty Proj Cong-DIR 2023		0.0		6.0	
National Infrastructure Investments Build 2020		7.6		0.0	
Hwy Infra Brdg Repl-2023 APPN		0.0		19.4	
Previous Years Funding		61.3		101.7	
<b>Total Special Obligation Limitation</b>	<b>\$</b>	<b>168.0</b>	<b>\$</b>	<b>183.0</b>	
Obligations to Date		(64.7)		(38.3)	
<b>Obligation Authority Balance</b>	<b>\$</b>	<b>103.3</b>	<b>\$</b>	<b>144.7</b>	

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

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY SYSTEM**

**CURRENT MONTH - JUNE 2023**

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
<b>STATE</b>	PRELIMINARY ENGINEERING	2,989,952.21	0.00	263.59	81,113.89	3,519.60	3,074,849.29
	RIGHT OF WAY	954,240.08	0.00	0.00	54,400.73	0.00	1,008,640.81
	CONSTRUCTION	39,328,844.33	40,424,538.28	91,806.08	1,636,529.06	12,057.11	81,493,774.86
	CONSTRUCTION ENGINEERING	236,621.63	1,772,896.28	2,465.11	66,904.20	2,149.22	2,081,036.44
	PLANNING & RESEARCH	2,685.81	0.00	0.00	0.00	5,852.24	8,538.05
	<b>TOTAL</b>	<b>\$ 43,512,344.06</b>	<b>\$ 42,197,434.56</b>	<b>\$ 94,534.78</b>	<b>\$ 1,838,947.88</b>	<b>\$ 23,578.17</b>	<b>\$ 87,666,839.45</b>
<b>LOCAL</b>	PRELIMINARY ENGINEERING	11,064.81	213,680.60	10,299.69	23,629.15	0.00	258,674.25
	RIGHT OF WAY	3,916.35	69,316.35	25.97	4,312.41	2,918.18	80,489.26
	CONSTRUCTION	681,739.55	2,887,914.57	178,029.62	290,061.80	23,143.54	4,060,889.08
	CONSTRUCTION ENGINEERING	70,486.34	166,439.13	4,078.56	78,255.26	31.01	319,290.30
	<b>TOTAL</b>	<b>\$ 767,207.05</b>	<b>\$ 3,337,350.65</b>	<b>\$ 192,433.84</b>	<b>\$ 396,258.62</b>	<b>\$ 26,092.73</b>	<b>\$ 4,719,342.89</b>
<b>NON-HWY</b>	PRELIMINARY ENGINEERING	1,503,359.51	2,328.09	0.00	5,848.93	582.08	1,512,118.61
	RIGHT OF WAY	97,752.46	(0.06)	0.00	0.06	0.00	97,752.46
	CONSTRUCTION	0.00	124,612.45	0.00	31,153.17	0.00	155,765.62
	CONSTRUCTION ENGINEERING	709,167.71	16,690.78	0.00	137.18	0.00	725,995.67
	TRAFFIC SAFETY & TRANS	(96,983.87)	365,043.18	0.00	0.00	0.00	268,059.31
	PLANNING & RESEARCH	314,728.40	837,059.00	0.00	0.00	(661.00)	1,151,126.40
	PUBLIC TRANSPORTATION ASSIST	444,333.82	1,642,953.71	0.00	57,826.74	57,232.18	2,202,346.45
	INFORMATION TECHNOLOGY	24,274.91	42,896.93	0.00	0.00	0.00	67,171.84
	BROADBAND	480.00	0.00	0.00	0.00	0.00	480.00
	<b>TOTAL</b>	<b>\$ 2,997,112.94</b>	<b>\$ 3,031,584.08</b>	<b>\$ 0.00</b>	<b>\$ 94,966.08</b>	<b>\$ 57,153.26</b>	<b>\$ 6,180,816.36</b>
<b>TOTAL - CURRENT MONTH</b>		<b>\$ 47,276,664.05</b>	<b>\$ 48,566,369.29</b>	<b>\$ 286,968.62</b>	<b>\$ 2,330,172.58</b>	<b>\$ 106,824.16</b>	<b>\$ 98,566,998.70</b>

**FISCAL YEAR TO DATE - JUNE 2023**

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
<b>STATE</b>	PRELIMINARY ENGINEERING	30,210,983.47	0.00	22,538.36	395,204.83	84,342.89	30,713,069.55
	RIGHT OF WAY	7,758,697.73	0.00	0.00	503,569.17	0.00	8,262,266.90
	CONSTRUCTION	257,173,094.55	415,781,823.29	1,319,259.16	26,948,691.08	854,347.67	702,077,215.75
	CONSTRUCTION ENGINEERING	7,894,096.84	11,893,764.64	116,267.80	473,219.91	96,208.18	20,473,557.37
	PLANNING & RESEARCH	280,823.06	234,403.38	0.00	0.00	284,648.86	799,875.30
	<b>TOTAL</b>	<b>\$ 303,317,695.65</b>	<b>\$ 427,909,991.31</b>	<b>\$ 1,458,065.32</b>	<b>\$ 28,320,684.99</b>	<b>\$ 1,319,547.60</b>	<b>\$ 762,325,984.87</b>
<b>LOCAL</b>	PRELIMINARY ENGINEERING	1,281,673.10	3,087,025.91	104,788.01	(559,159.29)	7,839.83	3,922,167.56
	RIGHT OF WAY	(938,997.64)	3,272,769.16	46,600.32	404,850.00	97,581.41	2,882,803.25
	CONSTRUCTION	6,476,140.54	35,731,236.32	2,404,759.25	5,187,736.28	521,419.51	50,321,291.90
	CONSTRUCTION ENGINEERING	455,538.82	3,189,248.45	202,318.49	893,160.58	12,481.74	4,752,748.08
	<b>TOTAL</b>	<b>\$ 7,274,354.82</b>	<b>\$ 45,280,279.84</b>	<b>\$ 2,758,466.07</b>	<b>\$ 5,926,587.57</b>	<b>\$ 639,322.49</b>	<b>\$ 61,879,010.79</b>
<b>NON-HWY</b>	PRELIMINARY ENGINEERING	17,616,479.59	114,480.37	(189.21)	101,064.38	17,703.92	17,849,539.05
	RIGHT OF WAY	1,225,388.37	(0.06)	0.00	0.06	0.00	1,225,388.37
	CONSTRUCTION	37,715,657.58	2,908,428.61	0.00	714,672.95	0.00	41,338,759.14
	CONSTRUCTION ENGINEERING	7,578,862.34	410,174.48	(6.93)	98,547.32	0.00	8,087,577.21
	TRAFFIC SAFETY & TRANS	848,073.45	8,109,604.17	0.00	0.00	30,000.00	8,987,677.62
	PLANNING & RESEARCH	4,358,342.08	9,220,416.16	(9,252.39)	103,802.96	1,792,779.60	15,466,088.41
	PUBLIC TRANSPORTATION ASSIST	8,085,721.46	15,543,347.89	23,406.00	76,490.00	629,038.57	24,358,003.92
	INFORMATION TECHNOLOGY	229,759.42	834,337.85	0.00	0.00	0.00	1,064,097.27
	BROADBAND	480.00	0.00	0.00	0.00	0.00	480.00
	<b>TOTAL</b>	<b>\$ 77,658,764.29</b>	<b>\$ 37,140,789.47</b>	<b>\$ 13,957.47</b>	<b>\$ 1,094,577.67</b>	<b>\$ 2,469,522.09</b>	<b>\$ 118,377,610.99</b>
<b>TOTAL - FISCAL YEAR TO DATE</b>		<b>\$ 388,250,814.76</b>	<b>\$ 510,331,060.62</b>	<b>\$ 4,230,488.86</b>	<b>\$ 35,341,850.23</b>	<b>\$ 4,428,392.18</b>	<b>\$ 942,582,606.65</b>

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT  
JUNE 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	2,260,441,925.61	1,244,586,594.74	1,015,855,330.87	43,512,344.06	303,317,695.65	105,410,316.70
	FEDERAL	1,722,505,091.59	1,461,822,522.34	260,682,569.25	42,197,434.56	427,909,991.31	146,338,774.73
	COUNTY	3,517,624.21	3,105,153.52	412,470.69	94,534.78	1,458,065.32	370,343.14
	CITY	113,963,453.71	85,519,342.73	28,444,110.98	1,838,947.88	28,320,684.99	12,373,378.19
	OTHER	26,793,847.76	14,927,894.61	11,865,953.15	23,578.17	1,319,547.60	306,353.81
<b>STATE HIGHWAY SYSTEM TOTALS</b>		<b>\$ 4,127,221,942.88</b>	<b>\$ 2,809,961,507.94</b>	<b>\$ 1,317,260,434.94</b>	<b>\$ 87,666,839.45</b>	<b>\$ 762,325,984.87</b>	<b>\$ 264,799,166.57</b>
LOCAL HIGHWAY SYSTEM							
	STATE	70,373,631.03	45,627,883.46	24,745,747.57	767,207.05	7,274,354.82	3,068,287.47
	FEDERAL	373,844,086.28	292,637,211.56	81,206,874.72	3,337,350.65	45,280,279.84	15,915,877.99
	COUNTY	21,977,244.60	17,692,010.83	4,285,233.77	192,433.84	2,758,466.07	614,333.33
	CITY	130,509,055.06	80,935,975.94	49,573,079.12	396,258.62	5,926,587.57	3,015,373.54
	OTHER	6,464,488.30	5,639,008.57	825,479.73	26,092.73	639,322.49	134,168.51
<b>LOCAL HIGHWAY SYSTEM TOTALS</b>		<b>\$ 603,168,505.27</b>	<b>\$ 442,532,090.36</b>	<b>\$ 160,636,414.91</b>	<b>\$ 4,719,342.89</b>	<b>\$ 61,879,010.79</b>	<b>\$ 22,748,040.84</b>
NON-HIGHWAY							
	STATE	536,677,509.45	442,528,473.74	94,149,035.71	2,997,112.94	77,658,764.29	56,768,857.39
	FEDERAL	287,677,339.45	152,147,832.35	135,529,507.10	3,031,584.08	37,140,789.47	18,841,923.27
	COUNTY	660,222.58	588,873.22	71,349.36	0.00	13,957.47	(27,934.12)
	CITY	11,481,681.41	5,928,353.06	5,553,328.35	94,966.08	1,094,577.67	513,430.57
	OTHER	16,304,997.73	13,764,303.80	2,540,693.93	57,153.26	2,469,522.09	778,674.40
<b>NON-HIGHWAY TOTALS</b>		<b>\$ 852,801,750.62</b>	<b>\$ 614,957,836.17</b>	<b>\$ 237,843,914.45</b>	<b>\$ 6,180,816.36</b>	<b>\$ 118,377,610.99</b>	<b>\$ 76,874,951.51</b>
<b>GRAND TOTALS</b>		<b>\$ 5,583,192,198.77</b>	<b>\$ 3,867,451,434.47</b>	<b>\$ 1,715,740,764.30</b>	<b>\$ 98,566,998.70</b>	<b>\$ 942,582,606.65</b>	<b>\$ 364,422,158.92</b>

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

<b>WORK PHASE</b>	<b>ACTIVE PROJECTS ALLOTMENT</b>	<b>LIFE TO DATE EXPENSES</b>	<b>ALLOTMENT BALANCE</b>	<b>CURRENT MONTH EXPENSE</b>	<b>FISCAL YEAR EXPENSE</b>	<b>CALENDAR YEAR EXPENSE</b>
PRELIMINARY ENGINEERING	642,702,654.93	409,409,706.13	233,292,948.80	4,846,122.15	52,485,256.16	28,059,492.88
RIGHT OF WAY	183,324,337.18	133,774,305.69	49,550,031.49	1,186,882.53	12,370,458.52	5,747,790.99
UTILITIES	55,142,219.67	33,434,637.62	21,707,582.05	2,695.59	4,062,454.97	1,827,128.77
CONSTRUCTION	4,109,942,808.66	2,936,031,601.52	1,173,911,207.14	85,707,733.97	789,674,811.82	288,610,237.19
CONSTRUCTION ENGINEERING	301,582,304.82	165,328,296.97	136,254,007.85	3,126,322.41	33,313,882.66	14,877,233.35
TRAFFIC SAFETY	50,679,276.68	25,483,079.02	25,196,197.66	268,059.31	8,987,677.62	3,147,827.07
PLANNING & RESEARCH	116,433,186.48	78,100,664.82	38,332,521.66	1,159,664.45	16,265,963.71	9,782,952.70
PUBLIC TRANSPORTATION	120,295,516.72	83,321,404.56	36,974,112.16	2,202,346.45	24,358,003.92	11,407,267.52
INFORMATION TECHNOLOGY	3,089,893.63	2,567,738.14	522,155.49	67,171.84	1,064,097.27	962,228.45
<b>GRAND TOTALS</b>	<b>\$ 5,583,192,198.77</b>	<b>\$ 3,867,451,434.47</b>	<b>\$ 1,715,740,764.30</b>	<b>\$ 98,566,998.70</b>	<b>\$ 942,582,606.65</b>	<b>\$ 364,422,158.92</b>

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

<b>FUND</b>	<b>ACTIVE PROJECTS ALLOTMENT</b>	<b>LIFE TO DATE EXPENSES</b>	<b>ALLOTMENT BALANCE</b>	<b>CURRENT MONTH EXPENSE</b>	<b>FISCAL YEAR EXPENSE</b>	<b>CALENDAR YEAR EXPENSE</b>
STATE FUNDS						
ROADS OPERATION FUND	1,434,925,437.50	1,048,747,560.39	386,177,877.11	23,748,590.42	219,825,335.18	118,951,960.91
ROADS OPERATION FUND AC*	335,539,909.46	44,433,289.91	291,106,619.55	10,982,284.73	20,070,597.49	(438,606.22)
GRADE CROSSING FUND	1,913,652.42	1,206,802.73	706,849.69	10,085.33	689,971.14	166,318.65
GRADE SEPARATION-TMT	8,575,703.95	8,590,936.12	(15,232.17)	2,866.19	1,120,711.03	27,633.28
MAPA BRIDGE STUDY	98,125.88	98,124.61	1.27	0.00	46,788.54	3,638.50
RECREATION ROAD FUND	20,414,494.38	15,531,127.71	4,883,366.67	578,990.20	3,739,976.13	1,782,828.47
ST HWY CAPITAL IMPR	830,033,010.83	442,098,231.79	387,934,779.04	7,918,409.07	102,626,447.90	27,111,152.65
STATE AID BRIDGE	5,954,742.68	2,260,642.43	3,694,100.25	4,961.67	205,849.87	43,709.22
TRANS INFRA BANK	230,037,988.99	169,776,236.25	60,261,752.74	4,030,476.44	39,925,137.48	17,598,826.10
<b>TOTAL STATE FUNDS</b>	<b>\$ 2,867,493,066.09</b>	<b>\$ 1,732,742,951.94</b>	<b>\$ 1,134,750,114.15</b>	<b>\$ 47,276,664.05</b>	<b>\$ 388,250,814.76</b>	<b>\$ 165,247,461.56</b>
FEDERAL FUNDS	2,384,026,517.32	1,906,607,566.25	477,418,951.07	48,566,369.29	510,331,060.62	181,096,575.99
COUNTY FUNDS	26,155,091.39	21,386,037.57	4,769,053.82	286,968.62	4,230,488.86	956,742.35
CITY FUNDS	255,954,190.18	172,383,671.73	83,570,518.45	2,330,172.58	35,341,850.23	15,902,182.30
OTHER FUNDS	49,563,333.79	34,331,206.98	15,232,126.81	106,824.16	4,428,392.18	1,219,196.72
<b>GRAND TOTALS</b>	<b>\$ 5,583,192,198.77</b>	<b>\$ 3,867,451,434.47</b>	<b>\$ 1,715,740,764.30</b>	<b>\$ 98,566,998.70</b>	<b>\$ 942,582,606.65</b>	<b>\$ 364,422,158.92</b>

\*Advance Construction - projects which are constructed with state funds in anticipation of converting to federal funds at a later date when apportionments and obligation authority become available.

**Build Nebraska Act  
Financial Status  
June 30, 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 from July 1, 2013 through June 30, 2042.

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			Active Projects Unexpended Balance	Planned Future Expenditures
			Prior Fiscal Years	Completed Projects	Life To Date		
<b>Revenue</b>	\$ 8,352,547.54	\$ 97,074,202.18			\$ 715,466,301.24		
<b>Expenditures</b>							
Expressway and High Priority Corridors	7,668,156.22	100,613,701.29	260,821,979.76	49,515,842.92	410,951,523.97	379,221,868.83	273,612,025.75
Other Highways	250,252.85	2,012,746.61	78,649,804.13	109,362,345.61	190,024,896.35	8,712,910.21	156,929,314.68
Total	\$ 7,918,409.07	\$ 102,626,447.90	\$ 339,471,783.89	\$ 158,878,188.53	\$ 600,976,420.32	\$ 387,934,779.04	\$ 430,541,340.43
<b>Funds Available to be Expended on Active Project and Planned Future Projects</b>					\$ 114,489,880.92		



**Transportation Innovation Act  
Financial Status  
June 30, 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, 2029.

**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		
<b>Revenue</b>	\$ 2,309,781.80	\$ 28,627,521.24			\$ 214,697,334.94		
<b>Expenditures</b>							
Accelerated State Highway Capital Improvement Program	3,910,476.44	35,696,142.58	119,885,892.55		155,582,035.13	44,415,815.64	280,418,933.65
County Bridge Match Program	120,000.00	2,678,994.90	8,642,456.72	3,607,407.44	14,928,859.06	13,959,203.26	1,567,186.00
Economic Opportunity Program		1,550,000.00	1,322,749.50	1,725,013.76	4,597,763.26	1,886,733.84	13,155,500.00
Total Expenditures	\$ 4,030,476.44	\$ 39,925,137.48	\$ 129,851,098.77	\$ 5,332,421.20	\$ 175,108,657.45	\$ 60,261,752.74	\$ 295,141,619.65
<b>Funds Available to be Expended on Active Project and Planned Future Projects</b>					\$ 39,588,677.49		

## 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-19	Federal FY-20	Federal FY-21	Federal FY-22	ESTIMATED Federal FY-23
	Payment was made March 2020	Payment was made March 2021	Payment was made March 2022	Payment was made March 2023	Payment will be made March 2024
<b>Bridge</b>					
Annual Obligation Authority	277,028,447.00	284,111,089.00	277,251,202.00	335,456,873.97	329,049,483.24
10% for Bridges	27,702,844.70	28,411,108.90	27,725,120.20	33,545,687.40	32,904,948.32
60% Local Share	16,621,706.82	17,046,665.34	16,635,072.12	20,127,412.44	19,742,968.99
Less STBG Bridge Off System	(3,777,257.00)	(3,777,257.00)	(3,777,257.00)	(5,036,343.00)	(5,036,343.00)
Less Fracture Critical Bridge Inspection	(1,000,000.00)	(300,000.00)	-	(100,000.00)	-
Less Under Water Inspection	-	-	-	-	(660,000.00)
Less Quality Assurance	(300,000.00)	(300,000.00)	(300,000.00)	(300,000.00)	(315,000.00)
Less City of Omaha Major Bridge	-	-	-	-	-
Load Rating of Fracture Critical Bridges	-	-	-	-	-
Funds Available To Be Purchased	11,544,449.82	12,669,408.34	12,557,815.12	14,691,069.44	13,731,625.99
<b>Bridge Buy Out Subtotal</b>	90% \$ <b>10,390,005.00</b>	90% \$ <b>11,402,468.00</b>	90.0% \$ <b>11,302,034.00</b>	90.0% \$ <b>13,221,962.00</b>	90.0% \$ <b>12,358,463.00</b>
Less Major On System Bridges Reserve	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)	-	-
<b>Bridge Buy Out Payment</b>	<b>\$ 8,390,005.00</b>	<b>\$ 9,402,468.00</b>	<b>\$ 9,302,034.00</b>	<b>\$ 13,221,962.00</b>	<b>\$ 12,358,463.00</b>
<b>Counties</b>					
Annual Apportionment	13,189,762.00	13,697,023.00	13,604,127.00	16,694,678.00	17,028,571.00
Funds Available To Be Purchased	90.1% 11,883,975.56	90.6% 12,409,502.84	88.9% 12,094,068.90	91.3% 15,242,241.01	87.8% 14,951,085.34
<b>County Buy Out Payment</b>	<b>90% \$ 10,695,578.00</b>	<b>90% \$ 11,168,553.00</b>	<b>90% \$ 10,884,662.00</b>	<b>90% \$ 13,718,017.00</b>	<b>90% \$ 13,455,977.00</b>
<b>First Class Cities</b>					
Annual Apportionment	8,646,863.00	8,979,411.00	8,918,511.00	10,944,595.00	11,163,486.00
Funds Available To Be Purchased	90.1% 7,790,823.56	90.6% 8,135,346.37	88.9% 7,928,556.28	91.3% 9,992,415.24	87.8% 9,801,540.71
<b>First Class City Buy Out Payment</b>	<b>90% \$ 7,011,741.00</b>	<b>90% \$ 7,321,812.00</b>	<b>90% \$ 7,135,701.00</b>	<b>90% \$ 8,993,174.00</b>	<b>90% \$ 8,821,387.00</b>
<b>Total Funds Distributed To Locals</b>	<b>\$ 26,097,324.00</b>	<b>\$ 27,892,833.00</b>	<b>\$ 27,322,397.00</b>	<b>\$ 35,933,153.00</b>	<b>\$ 34,635,827.00</b>

## Soft Match Balance By County

As of June 30, 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	151,883.52
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