

NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION



NEBRASKA STATE HIGHWAY COMMISSION

Quarterly Financial Report as of December 31, 2023

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



23rd Street Columbus Project

NEBRASKA
DEPARTMENT OF TRANSPORTATION

FINANCIAL REPORT

OCTOBER 2023

NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

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October 2023 Highlights

- ⇨ The state revenue projections in this report were developed in June 2023. The various NDOT state revenue sources have varying collection times and varying lag times related to timing of remittance to the state and subsequent transfer to NDOT following the revenue generating economic activity.
- ⇨ Total expenditures in October exceeded revenue by \$54.2 million. Fiscal year to date expenditures are surpassing revenue by \$95.7 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 July 1, 2023. The month of October's major revenue categories: Motor Fuel Tax revenue was under the projected amount by \$488 thousand or 2.1%, motor vehicle registration revenue was over the projected amount by \$70.0 thousand or 2.1% and motor vehicle sales tax was under the projected amount by \$92.0 thousand or 0.6%. Highway Cash Fund receipts for FY24 to date were lower than projections by \$2.0 million or 1.1% (page 13, 14).
- ⇨ Established an operating budget for Roads Division of \$1.3 billion for FY24 which represents our best estimate of cash requirements for the fiscal year (pages 15, 16 and 19).

October expenditures totaled \$170.5 million. Fiscal year to date expenditures totaled \$587.8 million, 46.4% of the yearly budget. For payroll purposes only, this includes the payroll reporting period of September 11, 2023 thru October 8, 2023. The payroll additive rate is established at 68% and the administrative rate is 1.86%.
- ⇨ Highway construction contract lettings fiscal year to date totaled \$167.5 million of which \$122.0 million are on the state highway system (page 20).
- ⇨ The October report includes a page describing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract (page 21).
- ⇨ Nebraska received formula apportionments totaling \$398.4 million for FY24 with adjustments to date and obligation limitation of \$43.6M through November 17, 2023. As of October 31, 2023, NDOT had an obligation authority balance of \$45.7M (pages 24, 25, and 26).
- ⇨ Since the Build Nebraska Act became effective on July 1, 2013, revenue totaling \$749.8 million has been received to date with allocated expenditures totaling \$656.0 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 \$175.1 million has been received to date with expenditures totaling \$193.6 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 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

CURRENT ASSETS

CASH - On deposit with the State Treasurer and available for meeting the demands of Department expenses and liabilities. This demand may vary from \$100,000 to \$15 million for a single day. During the low construction season, December through May, the monthly demand may be as low as \$15 million as compared to \$70 million during the high construction season.

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

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

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

CAPITAL ASSETS

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

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

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

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

LIABILITIES

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

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

OTHER PAYABLES - Includes performance guarantees and advance deposits.

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

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

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

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

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

STATEMENT OF NET ASSETS
October 2023

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
ASSETS							
Current Assets							
Cash & Cash Equivalents	350,893,751.17	408,377,473.60	(57,483,722.43)	(14.08)	357,946,516.15	(7,052,764.98)	(1.97)
Federal Receivables	14,243,362.46	5,592,616.11	8,650,746.35	154.68	5,310,007.61	8,933,354.85	168.24
Other Receivables	7,687,639.30	7,430,805.87	256,833.43	3.46	27,215,426.54	(19,527,787.24)	(71.75)
Inventories	2,640,020.60	2,776,533.45	(136,512.85)	(4.92)	3,485,066.84	(845,046.24)	(24.25)
Total Current Assets	\$375,464,773.53	\$424,177,429.03	(\$48,712,655.50)	(11.48)%	\$393,957,017.14	(\$18,492,243.61)	(4.69)%
Capital Assets							
Equipment	70,361,646.08	66,419,922.29	3,941,723.79	5.93	61,600,289.45	8,761,356.63	14.22
Land	588,943,789.61	588,943,789.61	0.00	0.00	582,254,012.71	6,689,776.90	1.15
Infrastructures	8,441,213,074.75	8,441,213,074.75	0.00	0.00	8,108,626,831.01	332,586,243.74	4.10
Buildings	118,319,597.72	118,319,597.72	0.00	0.00	112,170,880.13	6,148,717.59	5.48
Total Capital Assets	\$9,218,838,108.16	\$9,214,896,384.37	\$3,941,723.79	0.04 %	\$8,864,652,013.30	\$354,186,094.86	4.00 %
Total Assets	\$9,594,302,881.69	\$9,639,073,813.40	(\$44,770,931.71)	(0.46)%	\$9,258,609,030.44	\$335,693,851.25	3.63 %
LIABILITIES							
Current Liabilities							
Accounts Payable	10,557,605.24	2,100,103.84	8,457,501.40	402.72	10,632,128.47	(74,523.23)	(0.70)
Retention Payable	226,325,803.40	232,861,564.23	(6,535,760.83)	(2.81)	239,170,383.16	(12,844,579.76)	(5.37)
Other Payables	29,232,031.86	31,933,617.37	(2,701,585.51)	(8.46)	53,539,481.55	(24,307,449.69)	(45.40)
Total Current Liabilities	\$266,115,440.50	\$266,895,285.44	(\$779,844.94)	(0.29)%	\$303,341,993.18	(\$37,226,552.68)	(12.27)%
Total Liabilities	\$266,115,440.50	\$266,895,285.44	(\$779,844.94)	(0.29)%	\$303,341,993.18	(\$37,226,552.68)	(12.27)%
NET ASSETS							
Capital Equity							
Capital	9,218,838,108.16	9,214,896,384.37	3,941,723.79	0.04	8,864,652,013.30	354,186,094.86	4.00
Total Capital Equity	\$9,218,838,108.16	\$9,214,896,384.37	\$3,941,723.79	0.04 %	\$8,864,652,013.30	\$354,186,094.86	4.00 %
Fund Balance							
Reserved Fund Balance	(223,685,782.80)	(230,085,030.78)	6,399,247.98	(2.78)	(235,685,316.32)	11,999,533.52	(5.09)
Unreserved Fund Balance	333,035,115.83	387,367,174.37	(54,332,058.54)	(14.03)	326,300,340.28	6,734,775.55	2.06
Total Fund Balance	\$109,349,333.03	\$157,282,143.59	(\$47,932,810.56)	(30.48)%	\$90,615,023.96	\$18,734,309.07	20.67 %
Total Net Assets	\$9,328,187,441.19	\$9,372,178,527.96	(\$43,991,086.77)	(0.47)%	\$8,955,267,037.26	\$372,920,403.93	4.16 %
Total Liabilities and Net Assets	\$9,594,302,881.69	\$9,639,073,813.40	(\$44,770,931.71)	(0.46)%	\$9,258,609,030.44	\$335,693,851.25	3.63 %

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 6 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 6 of this report and those receipt figures seen throughout the rest of the report are not the same. The figures on page 6 are based on accrual accounting from NDOT's financial systems. The receipt figures throughout the rest of the report are based on the State's Accounting System.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**STATEMENT OF OPERATIONS
ALL OPERATING FUNDS
OCTOBER 2023**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
Revenue								
State Revenues	54,056,916.90	47,699,519.56	6,357,397.34	13.33	204,268,507.50	176,127,965.23	28,140,542.27	15.98
Federal Reimbursements	58,067,791.87	60,989,011.28	(2,921,219.41)	(4.79)	281,928,428.21	272,492,782.19	9,435,646.02	3.46
Local Revenues	3,702,142.59	(9,738,820.44)	13,440,963.03	(138.01)	4,454,745.83	17,026,199.62	(12,571,453.79)	(73.84)
Other Entities Revenues	445,349.58	150,434.25	294,915.33	196.04	1,393,273.37	3,087,405.89	(1,694,132.52)	(54.87)
Total Revenue	\$116,272,200.94	\$99,100,144.65	\$17,172,056.29	17.33 %	\$492,044,954.91	\$468,734,352.93	\$23,310,601.98	4.97 %
Expenditures								
Administration	2,069,775.19	2,031,493.01	38,282.18	1.88	7,771,248.89	6,846,501.84	924,747.05	13.51
Highway Maintenance	22,161,139.47	15,430,421.91	6,730,717.56	43.62	77,181,489.13	63,893,053.93	13,288,435.20	20.80
Capital Facilities	181,083.17	1,519,091.36	(1,338,008.19)	(88.08)	3,964,375.65	1,737,069.76	2,227,305.89	128.22
Services and Support	2,879,065.04	3,960,630.04	(1,081,565.00)	(27.31)	12,725,646.94	9,852,363.04	2,873,283.90	29.16
Construction	140,474,020.35	76,079,091.13	64,394,929.22	84.64	476,415,052.80	455,338,786.33	21,076,266.47	4.63
Highway Safety Office	785,723.21	815,053.26	(29,330.05)	(3.60)	2,693,992.24	2,650,391.96	43,600.28	1.65
Public Transit	1,948,780.08	1,830,621.92	118,158.16	6.45	7,015,763.73	8,380,568.66	(1,364,804.93)	(16.29)
Total Expenditures	\$170,499,586.51	\$101,666,402.63	\$68,833,183.88	67.70 %	\$587,767,569.38	\$548,698,735.52	\$39,068,833.86	7.12 %
Excess Revenue (Expenditures)	(\$54,227,385.57)	(\$2,566,257.98)	(\$51,661,127.59)	2,013.09 %	(\$95,722,614.47)	(\$79,964,382.59)	(\$15,758,231.88)	19.71 %

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 revenue closely related to the use of highways in an amount equal to 85% of one quarter of one percent of state General Fund sales tax through June 30, 2042. At least twenty five percent of this fund is to be used for the construction of the expressway system and federally designated high priority corridors. The remaining money is to be used for surface transportation projects of the highest priority as determined by the Department of Transportation.

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

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

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

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

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

**BALANCE SHEET BY FUND
October 2023**

	Roads Operations Cash 2270	Highway Cash 2271	State Highway Capital Improvement 2274	Transportation Infrastructure Bank 2275	Grade Separation 2670	Grade Crossing Protection 2671	State Recreation Road 2672	State Aid Bridge 7757	Total
ASSETS									
Cash	142,410,297.05	46,189,653.76	109,380,726.31	35,093,081.79	5,901,666.82	1,804,678.35	10,048,300.80	64,096.29	350,892,501.17
Other Current Assets	24,572,272.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,572,272.36
Capital Assets	9,218,838,108.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,218,838,108.16
TOTAL ASSETS	\$9,385,820,677.57	\$46,189,653.76	\$109,380,726.31	\$35,093,081.79	\$5,901,666.82	\$1,804,678.35	\$10,048,300.80	\$64,096.29	\$9,594,302,881.69
LIABILITIES									
Current Liabilities	266,115,440.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	266,115,440.50
TOTAL LIABILITIES	\$266,115,440.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$266,115,440.50
NET ASSETS									
Fund Balance	156,490,643.41	(122,987,026.24)	114,489,881.25	39,588,677.49	6,193,007.65	1,707,125.99	10,052,615.54	(462,977.59)	205,071,947.50
Capital Equity	9,218,838,108.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,218,838,108.16
Accrued Interfund Transfer	(19,733,755.81)	0.00	15,529,772.74	3,537,792.96	25,168.71	4,926.83	339,185.97	296,908.60	0.00
Revenues	275,973,504.82	169,176,680.00	34,378,886.39	10,438,201.02	273,949.28	136,139.94	1,411,308.50	256,284.96	492,044,954.91
Costs	(511,863,263.51)	0.00	(55,017,814.07)	(18,471,589.68)	(590,458.82)	(43,514.41)	(1,754,809.21)	(26,119.68)	(587,767,569.38)
TOTAL NET ASSETS	\$9,119,705,237.07	\$46,189,653.76	\$109,380,726.31	\$35,093,081.79	\$5,901,666.82	\$1,804,678.35	\$10,048,300.80	\$64,096.29	\$9,328,187,441.19
TOTAL LIABILITIES AND NET ASSETS	\$9,385,820,677.57	\$46,189,653.76	\$109,380,726.31	\$35,093,081.79	\$5,901,666.82	\$1,804,678.35	\$10,048,300.80	\$64,096.29	\$9,594,302,881.69

FUND BALANCES AND INVESTMENT EARNINGS
Roads Divisions
October 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.

FY24	JUL	AUG	SEPT	OCT	NOV*	DEC	JAN	FEB	MAR	APR	MAY*	JUN
Revenue	107.8	168.9	99.1	116.3								
Expenditures	143.3	172.3	101.7	170.5								
Balance	(35.5)	(3.4)	(2.6)	(54.2)								
Cumulative Balance	(35.5)	(38.9)	(41.5)	(95.7)								

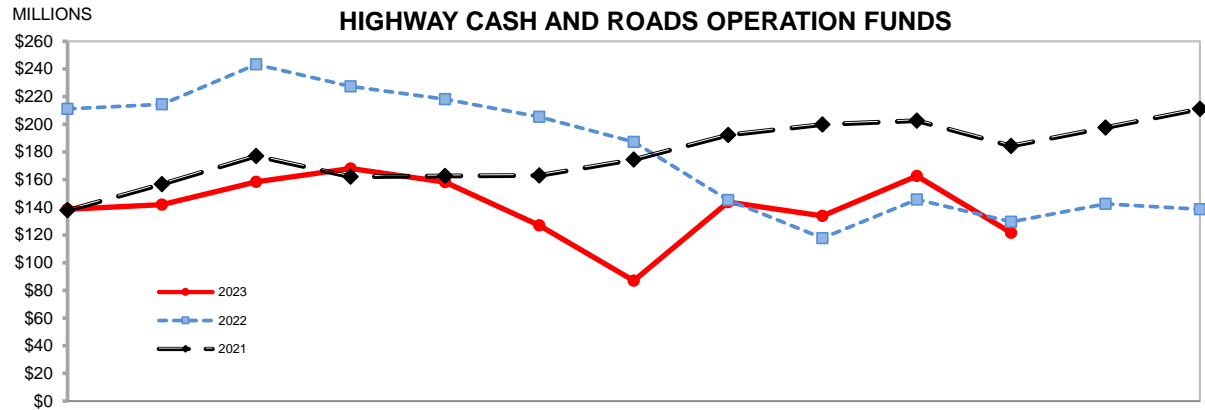
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$865,881.34 in October, with an interest rate of 2.74%. 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 24	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	AVG
Interest Rate	2.54%	2.47%	2.65%	2.74%										2.60%
Earnings (Thousands)	\$671	\$819	\$859	\$866									\$3,215	\$804

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

Total of all funds available as of October 31st is \$340.8 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 \$238.0 million on the 2nd to a low of \$121.6 million on the 30th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
HIGHWAY CASH & ROADS OPERATIONS												
2023	142.0	158.5	168.1	158.2	126.9	87.0	143.8	133.9	162.6	121.6		
2022	214.4	243.3	227.5	218.1	205.4	187.3	145.2	117.8	145.6	129.6	142.5	138.6
2021	156.7	177.1	162.1	162.7	163.1	174.5	192.2	199.9	202.7	184.3	197.7	211.1
STATE HIGHWAY CAPITAL IMPROVEMENT FUND												
2023	93.0	101.5	105.6	109.8	108.9	114.1	122.4	119.4	108.3	108.3		
2022	117.7	116.3	116.9	121.4	120.4	119.2	120.0	112.9	103.6	102.8	86.7	95.1
2021	26.9	29.6	35.5	41.7	79.9	82.8	88.1	114.4	117.0	119.5	116.6	120.2
TRANSPORTATION INFRASTRUCTURE BANK FUND												
2023	45.3	45.7	45.7	47.1	47.9	43.5	42.2	38.1	37.2	35.1		
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
GRADE CROSSING PROTECTION FUND												
2023	6.5	6.5	7.5	7.5	7.8	7.7	7.9	7.9	8.0	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
RECREATION ROAD FUND												
2023	10.0	10.0	10.4	10.5	10.6	10.3	10.4	10.4	10.3	10.0		
2022	10.8	11.0	11.3	11.5	11.0	10.2	9.8	10.1	10.4	10.7	10.3	10.5
2021	10.5	10.8	11.2	11.5	11.6	11.0	10.3	10.5	10.8	11.1	11.3	11.1
STATE AID BRIDGE FUND												
2023	0.0	0.0	0.0	0.0	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

**COMBINED SUMMARY OF REVENUES & EXPENDITURES FOR AERONAUTICS DIVISION
October 2023**

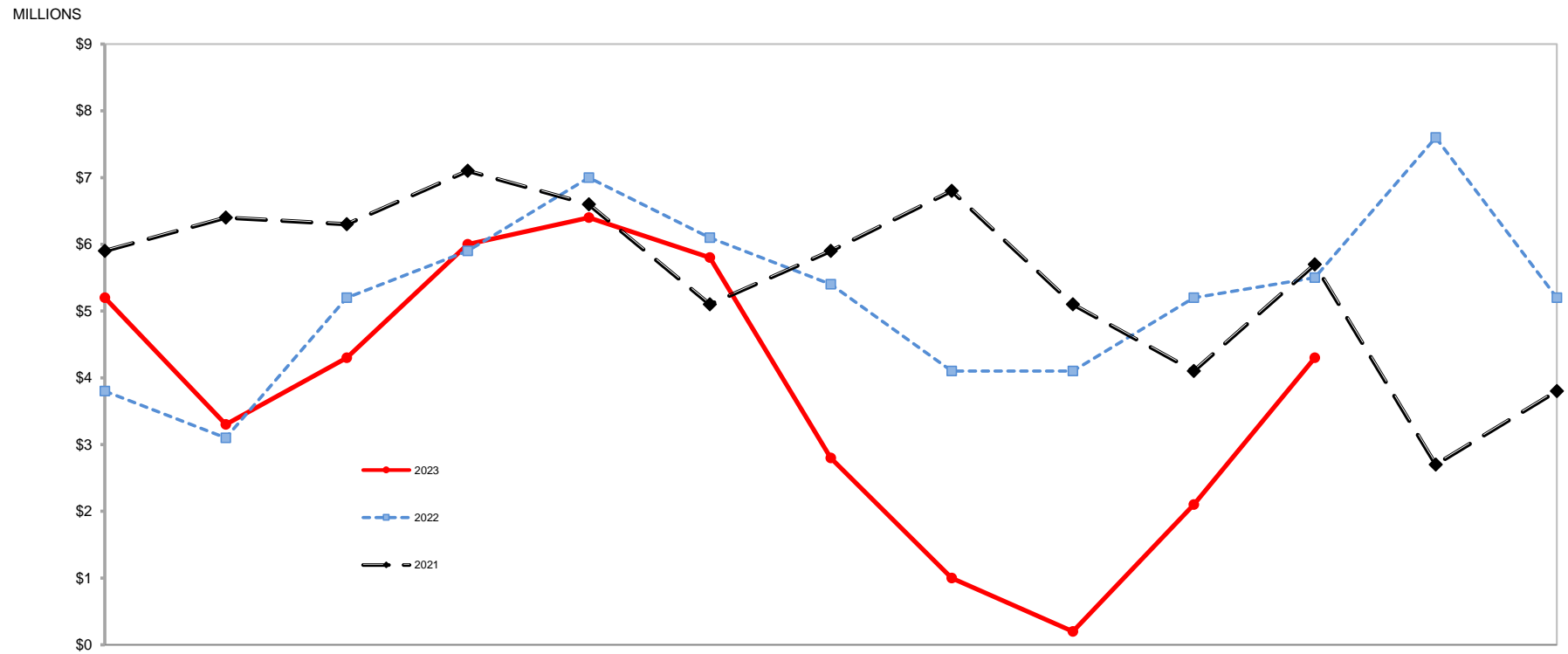
		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
REVENUES:											
450000	Taxes	138,802.56									138,802.56
460000	Intergovernmental			7,060.47				1,145,512.48			1,152,572.95
470000	Sales & Charges				11,844.94	157.53					12,002.47
480000	Miscellaneous	10,468.79				9,161.00			(6,394.66)		13,235.13
490000	Other					12,215.71					12,215.71
TOTAL REVENUES		149,271.35		7,060.47	11,844.94	21,534.24	-	1,145,512.48	(6,394.66)	-	1,328,828.82
EXPENDITURES:											
510000	Personal Services	18,518.23		13,209.95	8,284.08	8,031.46					48,043.72
520000	Operating Expenses	959.46		32,808.93	3,302.24	105,455.03	1,232.84		30,545.51		174,304.01
570000	Travel Expenses	3,410.44		862.56	1,977.60		589.95		218.00		7,058.55
580000	Capital Outlay					11,920.00					11,920.00
590000	Government Aid							3,287,029.48			3,287,029.48
TOTAL EXPENDITURES		22,888.13	-	46,881.44	13,563.92	125,406.49	1,822.79	3,287,029.48	30,763.51	-	3,528,355.76
Excess (Deficiency) of Revenues Over Expenditures		126,383.22	-	(39,820.97)	(1,718.98)	(103,872.25)	(1,822.79)	(2,141,517.00)	(37,158.17)	-	(2,199,526.94)
OTHER FINANCING SOURCES (USES):											
	Transfers In			39,820.97	1,718.98					-	
	Transfers Out	(41,539.95)									
	Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures		84,843.27	-	-	-	(103,872.25)	(1,822.79)	(2,141,517.00)	(37,158.17)	-	(2,199,526.94)
Fund Balance September 30, 2023		791,538.70	(2,899.36)	-	-	2,035,887.25	31,212.77	2,043,304.67	8,866.92	1,263,619.92	6,171,530.87
Fund Balance October 31, 2023		876,381.97	(2,899.36)	-	-	1,932,015.00	29,389.98	(98,212.33)	(28,291.25)	1,263,619.92	3,972,003.93

**COMBINED SUMMARY OF REVENUES & EXPENDITURES FOR AERONAUTICS DIVISION
FISCAL YEAR TO DATE (July 1, 2023 through October 31, 2023)**

		<u>ADMINISTRATION 026</u>					<u>301</u>	<u>AIRCRAFT 596</u>		<u>TOTALS</u>	
		<u>Admin.</u>	<u>COVID 19</u>	<u>Proj Plan/Mgt</u>	<u>Nav. Aids</u>	<u>Airfields</u>	<u>Pave. Maint.</u>	<u>Capital Projs.</u>	<u>Operations</u>	<u>Aircraft Res.</u>	
REVENUES:											
450000	Taxes	607,833.01	-	-	-	-	-	-	-	-	607,833.01
460000	Intergovernmental	-	-	65,522.06	-	-	-	17,965,287.48	-	-	18,030,809.54
470000	Sales & Charges	-	-	4,200.00	55,046.52	5,365.77	38,021.20	-	-	-	102,633.49
480000	Miscellaneous	35,753.67	-	-	-	204,718.44	-	-	21,189.79	-	261,661.90
490000	Other	-	-	-	-	(11,642.43)	-	-	-	-	(11,642.43)
TOTAL REVENUES		643,586.68	-	69,722.06	55,046.52	198,441.78	38,021.20	17,965,287.48	21,189.79	-	18,991,295.51
EXPENDITURES:											
510000	Personal Services	128,916.44	-	106,917.03	57,827.96	45,996.55	-	-	-	-	339,657.98
520000	Operating Expenses	21,326.03	-	44,196.06	29,534.80	157,079.77	8,217.12	-	74,150.16	17,087.92	351,591.86
570000	Travel Expenses	4,314.62	-	4,455.29	7,024.08	-	788.41	-	1,485.24	-	18,067.64
580000	Capital Outlay	-	-	-	12,696.00	11,920.00	-	-	-	-	24,616.00
590000	Government Aid	-	-	-	-	-	-	19,569,219.48	-	-	19,569,219.48
TOTAL EXPENDITURES		154,557.09	-	155,568.38	107,082.84	214,996.32	9,005.53	19,569,219.48	75,635.40	17,087.92	20,303,152.96
Excess (Deficiency) of Revenues Over Expenditures		489,029.59	-	(85,846.32)	(52,036.32)	(16,554.54)	29,015.67	(1,603,932.00)	(54,445.61)	(17,087.92)	(1,311,857.45)
OTHER FINANCING SOURCES (USES):											
	Transfers In			85,846.32	52,036.32		(29,015.67)		54,445.61	-	
	Transfers Out	(163,312.58)									
	Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures		325,717.01	-	-	-	(16,554.54)	-	(1,603,932.00)	-	(17,087.92)	(1,311,857.45)
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 Balance October 31, 2023		877,480.70	(2,899.36)	-	-	1,932,015.00	-	(98,212.33)	-	1,263,619.92	3,972,003.93

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

Total funds available as of October 31st is \$4.4 million. The chart below compares the Aeronautics Cash Fund monthly lowest level for three calendars years. For this fund, the month ranged from a high of \$6.0 million on the 2nd to a low of \$4.3 million on the 30th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
AERONAUTICS CASH FUND												
2023	3.3	4.3	6.0	6.4	5.8	2.8	1.0	0.2	2.1	4.3		
2022	3.1	5.2	5.9	7.0	6.1	5.4	4.1	4.1	5.2	5.5	7.6	5.2
2021	6.4	6.3	7.1	6.6	5.1	5.9	6.8	5.1	4.1	5.7	2.7	3.8

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RECEIPTS

Motor Fuel Tax Rates

Effective Date	1/19	7/19	1/20	7/20	1/21	7/21	1/22	7/22	1/23	7/23	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 ¢	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	0.0
Variable Tax ¢	2.6	3.7	2.8	7.4	3.9	3.9	0.0	-1.0	2.2	1.2	-1.0
Wholesale Tax ¢	10.7	9.7	10.2	9.5	8.5	7.5	8.5	9.5	10.5	11.5	1.0
Total Tax ¢	29.6¢	29.7¢	29.3¢	33.2¢	28.7¢	27.7¢	24.8¢	24.8¢	29.0¢	29.0¢	0.0¢

MOTOR FUEL TAX AND SPECIAL FUEL TAX : The receipts in the current month were generated by motor fuel sales in the previous month.

Fixed Tax: Beginning July 1, 2009, the 10.3¢ fixed tax is distributed 7.5¢ to the Nebraska Department of Transportation (NDOT) and 2.8¢ to the cities and counties, 50% each.

Incremental Fixed Tax: Effective January 1, 2016, the fixed tax increased 1 ½¢ each year thru 2019. This cumulative 6¢ increase included 2¢ each to NDOT, cities and counties.

Variable Tax: The NDOT receives the revenue generated from the variable excise tax, which is adjusted semi-annually, and is computed by applying a variable rate determined by the Department multiplied by the average price of motor fuel purchased by state government. The variable rate is determined so that the estimated Highway Cash Fund revenues for the fiscal year are within a statutory range of the Highway Cash Fund appropriation. The variable rate as determined by the Department for FY24 is .4% July through December.

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

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

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

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

STATE HIGHWAY CAPITAL IMPROVEMENT FUND: The Build Nebraska Act designates through June 30, 2042 an amount of highway user revenue equal to 85% of one quarter of one percent of state General Fund sales tax revenue on all taxable purchases for use on state highways. Fund balance includes interest on invested funds.

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. Fund balance includes interest on invested funds.

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-2024 RECEIPTS
AS OF OCTOBER 31, 2023
Roads Division
(\$ THOUSANDS)**

Highway Cash Fund:	TOTAL PROJECTED June 2023	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	\$105,331	\$ 9,468	\$ 9,250	\$ (219)	(2.3%)	\$ 37,660	\$ 37,407	\$ (253)	(0.7%)
Incremental Fixed	28,088	2,525	2,475	(50)	(2.0%)	10,043	10,009	(33)	(0.3%)
Variable	11,577	1,515	1,485	(30)	(2.0%)	7,302	7,300	(2)	(0.0%)
Wholesale	109,357	9,582	9,393	(189)	(2.0%)	37,270	37,131	(138)	(0.4%)
Credit to State Hwy Capital Impr Fund	n/a		(8,430)				(16,424)		
Subtotal	254,353	23,090	14,173	(8,917)	(38.6%)	92,275	75,424	(16,851)	(18.3%)
Motor Vehicle Registrations	37,893	2,888	2,954	66	2.3%	12,636	12,133	(503)	(4.0%)
Prorate Registrations	14,290	407	411	4	0.9%	2,104	2,128	24	1.2%
Subtotal	52,183	3,295	3,365	70	2.1%	14,740	14,261	(479)	(3.3%)
Sales Tax on Motor Vehicles	178,987	16,477	16,385	(92)	(0.6%)	63,727	62,652	(1,075)	(1.7%)
BNA Sales Tax	n/a		12,160				16,424		
Interest	3,350	268	532	264	98.5%	1,050	1,823	773	73.7%
Sale of Supplies and Materials	1,500	114	12	(102)	(89.4%)	509	186	(323)	(63.4%)
Sale of Fixed Assets	1,400	190	23	(167)	(88.0%)	427	167	(260)	(60.9%)
Excess Limit	3,000	282	260	(22)	(7.8%)	1,100	1,090	(10)	(0.9%)
Overload Fines	600	59	42	(17)	(29.5%)	210	175	(35)	(16.9%)
Other Fees	2,100	74	87	13	17.6%	503	342	(161)	(31.9%)
SUBTOTAL HIGHWAY CASH FUND	\$ 497,473 (A)	\$ 43,849	\$ 47,039	\$ 3,189	7.3%	\$ 174,541	\$ 172,545	\$ (1,996) (B)	(1.1%)
Incremental Tax Transfer to TIB Fund	(28,051)	(2,467)	(2,583)	(115)	4.7%	(\$9,852)	(10,073)	(221)	2.2%
SUBTOTAL ROADS OPERATIONS CASH FUND	\$ 469,422	\$ 41,382	\$ 44,456	\$ 3,074	7.4%	\$ 164,688	\$ 162,472	\$ (2,217)	(1.3%)
State Hwy Capital Impr Fund	99,700	8,384	8,683	299	3.6%	33,461	34,379	918	2.7%
Transportation Infrastructure Bank Fund (TIB)	28,551	2,507	2,670	163	6.5%	10,010	10,438	428	4.3%
Grade Crossing Protection Fund	2,680	40	58	18	45.8%	708	410	(298)	(42.1%)
Recreation Road Fund	4,100	311	317	6	1.9%	1,435	1,411	(24)	(1.7%)
State Aid Bridge Fund	768	64	64	0	0.2%	256	256	0	0.1%
TOTAL STATE RECEIPTS	\$ 605,221	\$ 52,688	\$ 56,248	\$ 3,560	6.8%	\$ 210,559	\$ 209,367	\$ (1,192)	(0.6%)
Federal Receipts									
FHWA	449,400	43,577	45,349	1,772	4.1%	223,472	286,217	62,745	28.1%
Transit	38,300	2,152	3,291	1,139	52.9%	13,426	6,300	(7,126)	(53.1%)
Highway Safety	6,500	480	775	295	61.4%	1,400	2,044	644	46.0%
Subtotal-Federal Receipts	494,200	46,209	49,415	3,206	6.9%	238,298	294,561	56,263	23.6%
Local Receipts	15,000	314	1,004	690	219.9%	7,154	(361)	(7,515)	(105.0%)
Other Entities	6,000	172	142	(30)	(17.5%)	2,350	948	(1,402)	(59.7%)
TOTAL DEPARTMENT RECEIPTS	\$ 1,120,421	\$ 99,383	\$ 106,810	\$ 7,426	7.5%	\$ 458,361	\$ 504,515	\$ 46,155	10.1%

HIGHWAY CASH FUND APPROPRIATION ANALYSIS	
(A) Total Projected Receipts as of June 2023	\$ 497,473
(B) Receipts Over/(Under) Projection To Date	(1,996)
Previous year's receipts over appropriation	56
Total Modified Projected Receipts	\$ 495,533
Highway Cash Fund Appropriation	\$ 494,000
Projected Receipts Over / (Under) Appropriation	1,533
% 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
October 2023

FISCAL YEAR 2024
 Period Expired 33.33%
 Pay Period Ending 10/8/2023

COST BY RESOURCE	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
Personal Services						
Permanent Salaries	128,338,492.39	8,980,911.85	35,453,264.58	92,885,227.81	27.62%	0.00
Temporary Salaries	2,568,865.84	191,043.77	1,163,336.41	1,405,529.43	45.29%	0.00
Overtime	7,328,153.77	588,255.64	2,427,587.04	4,900,566.73	33.13%	0.00
Employee Benefits	43,822,743.23	3,253,404.90	12,955,355.31	30,867,387.92	29.56%	0.00
SUBTOTAL: Personal Services	\$182,058,255.23	\$13,013,616.16	\$51,999,543.34	\$130,058,711.89	28.56%	\$0.00
Operating Expenses						
Utilities	3,897,155.00	260,991.44	1,022,848.23	2,874,306.77	26.25%	0.00
Rentals	947,752.66	122,713.23	409,281.91	538,470.75	43.18%	1,800.00
Repairs & Maintenance	9,975,460.00	1,132,369.59	3,379,804.85	6,595,655.15	33.88%	830,283.49
Maintenance Contracts	13,361,761.92	1,325,006.02	6,122,720.96	7,239,040.96	45.82%	27,039,449.22
Engineering Contracts	43,185,566.00	3,080,004.66	12,566,011.47	30,619,554.53	29.10%	54,748,114.67
Contractual Services	49,268,209.22	817,431.39	3,403,429.89	45,864,779.33	6.91%	12,355,285.66
Technology Expenses	17,766,599.62	953,611.27	6,710,005.40	11,056,594.22	37.77%	7,131,815.34
Other Operating Expenses	6,137,703.79	715,408.75	2,831,349.41	3,306,354.38	46.13%	0.00
SUBTOTAL: Operating Expenses	\$144,540,208.21	\$8,407,536.35	\$36,445,452.12	\$108,094,756.09	25.21%	\$102,106,748.38
Supplies and Materials						
General Supplies & Materials	1,893,209.13	51,424.55	429,302.88	1,463,906.25	22.68%	778,391.79
Maint & Const Materials	33,214,744.01	9,061,581.84	29,296,341.45	3,918,402.56	88.20%	0.00
Automotive Supplies & Materials	15,433,225.00	1,660,296.51	6,407,089.32	9,026,135.68	41.51%	0.00
SUBTOTAL: Supplies and Materials	\$50,541,178.14	\$10,773,302.90	\$36,132,733.65	\$14,408,444.49	71.49%	\$778,391.79
Travel						
In State Travel	978,627.80	127,084.73	315,319.25	663,308.55	32.22%	0.00
Out of State Travel	364,595.07	28,961.57	85,739.58	278,855.49	23.52%	0.00
SUBTOTAL: Travel	\$1,343,222.87	\$156,046.30	\$401,058.83	\$942,164.04	29.86%	\$0.00
Capital Outlay						
Land	16,500,000.00	1,024,093.02	3,486,813.02	13,013,186.98	21.13%	0.00
Hwy. Constr. - Contract Pymt.	710,419,817.63	120,106,959.01	391,486,852.34	318,932,965.29	55.11%	725,237,805.28
Buildings	39,639,715.38	233,615.90	3,871,250.03	35,768,465.35	9.77%	10,940,974.16
Heavy Equipment and Vehicles	26,343,425.00	4,962,927.56	13,589,119.76	12,754,305.24	51.58%	26,650,113.49
IT Hardware / Software	100,000.00	0.00	0.00	100,000.00	0.00%	0.00
Specialty Equipment	1,665,700.00	167,421.00	501,744.05	1,163,955.95	30.12%	562,140.00
SUBTOTAL: Capital Outlay	\$794,668,658.01	\$126,495,016.49	\$412,935,779.20	\$381,732,878.81	51.96%	\$763,391,032.93
Government Aid & Distr						
Public Transit Aid	42,312,705.00	1,902,672.90	6,837,041.38	35,475,663.62	16.16%	59,291,755.18
Highway Safety Office	6,200,000.00	744,150.56	2,408,969.60	3,791,030.40	38.85%	11,536,446.61
Other Government Aid	45,251,000.00	9,007,244.85	40,606,991.26	4,644,008.74	89.74%	109,549,056.54
SUBTOTAL: Government Aid & Distr	\$93,763,705.00	\$11,654,068.31	\$49,853,002.24	\$43,910,702.76	53.17%	\$180,377,258.33
Internal Redistributions						
Redistribution	0.00	0.00	0.00	0.00	0.00%	0.00
SUBTOTAL: Internal Redistributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
AGENCY TOTAL	\$1,266,915,227.46	\$170,499,586.51	\$587,767,569.38	\$679,147,658.08	46.39%	\$1,046,653,431.43

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

COST BY PROGRAM	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
Administration						
Administration	24,925,529.04	2,067,637.92	7,758,318.28	17,167,210.76	31.13%	881,369.95
Boards & Commissions	53,000.00	2,137.27	12,930.61	40,069.39	24.40%	0.00
SUBTOTAL: Administration	\$24,978,529.04	\$2,069,775.19	\$7,771,248.89	\$17,207,280.15	31.11%	\$881,369.95
Service and Support						
Charges to Others	2,000,000.00	28,354.11	240,712.52	1,759,287.48	12.04%	57,248.83
Deficiency Claims	25,000.00	0.00	0.00	25,000.00	0.00%	0.00
Supply Base/Inventories	2,500,000.00	395,258.86	1,613,223.03	886,776.97	64.53%	176,470.00
Building Operations	10,375,839.68	1,164,950.26	3,971,125.34	6,404,714.34	38.27%	3,922,234.45
Business Technology Services	18,063,023.32	686,767.65	5,490,103.43	12,572,919.89	30.39%	6,721,059.80
Support Centers	1,000,000.00	248,505.84	478,567.71	521,432.29	47.86%	0.00
Payroll Clearing	626,525.00	355,228.32	931,914.91	(305,389.91)	148.74%	2,050.00
SUBTOTAL: Service and Support	\$34,590,388.00	\$2,879,065.04	\$12,725,646.94	\$21,864,741.06	36.79%	\$10,879,063.08
Capital Facilities						
Capital Facilities	37,846,715.38	181,083.17	3,964,375.65	33,882,339.73	10.47%	10,343,308.17
SUBTOTAL: Capital Facilities	\$37,846,715.38	\$181,083.17	\$3,964,375.65	\$33,882,339.73	10.47%	\$10,343,308.17
Highway Maintenance						
System Preservation	46,000,000.00	8,563,648.38	29,988,846.80	16,011,153.20	65.19%	1,900,054.84
Operations	46,000,000.00	5,277,578.42	19,605,677.51	26,394,322.49	42.62%	25,147,491.06
Snow and Ice Control	40,000,000.00	965,326.26	4,889,612.66	35,110,387.34	12.22%	1,887,493.63
Unusual & Disaster Oper	2,000,000.00	452,314.08	1,524,055.12	475,944.88	76.20%	1,033,214.48
Equipment Operations	27,000,000.00	5,304,982.92	14,369,066.67	12,630,933.33	53.22%	26,877,009.60
Indirect Charges	19,110,422.02	1,597,289.41	6,804,230.37	12,306,191.65	35.60%	510,865.00
SUBTOTAL: Highway Maintenance	\$180,110,422.02	\$22,161,139.47	\$77,181,489.13	\$102,928,932.89	42.85%	\$57,356,128.61
Highway Construction						
Preliminary Engineering	54,000,000.00	4,497,485.59	17,261,482.71	36,738,517.29	31.97%	42,899,567.04
Right-Of-Way	15,000,000.00	1,185,422.99	4,176,102.25	10,823,897.75	27.84%	120,410.15
Construction	667,014,823.06	120,282,981.67	392,471,069.83	274,543,753.23	58.84%	726,429,862.09
Construction Engineering	30,000,000.00	3,197,606.57	12,123,369.23	17,876,630.77	40.41%	1,731,306.36
SUBTOTAL: Highway Construction	\$766,014,823.06	\$129,163,496.82	\$426,032,024.02	\$339,982,799.04	55.62%	\$771,181,145.64
Construction Related Expense						
Overhead	14,630,552.96	1,436,764.94	6,312,204.91	8,318,348.05	43.14%	6,283,403.23
Planning & Research	15,000,000.00	763,242.53	3,502,721.05	11,497,278.95	23.35%	14,605,495.16
Local Systems	145,000,000.00	9,110,516.06	40,568,102.82	104,431,897.18	27.98%	104,295,315.80
Highway Safety Office	6,419,692.00	785,723.21	2,693,992.24	3,725,699.76	41.96%	11,536,446.61
Public Transportation Asst	42,324,105.00	1,948,780.08	7,015,763.73	35,308,341.27	16.58%	59,291,755.18
SUBTOTAL: Construction Related Expense	\$223,374,349.96	\$14,045,026.82	\$60,092,784.75	\$163,281,565.21	26.90%	\$196,012,415.98
AGENCY TOTAL	\$1,266,915,227.46	\$170,499,586.51	\$587,767,569.38	\$679,147,658.08	46.39%	\$1,046,653,431.43

PROGRAM STATUS REPORT
BUSINESS MONTH - OCTOBER 2023

<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
Personal Services							
Permanent Salaries	1,016,882.67	1,849,849.05	0.00	2,704,985.82	2,595,435.53	813,758.78	8,980,911.85
Temporary Salaries	20,730.15	12,329.02	0.00	125,210.84	23,772.40	9,001.36	191,043.77
Overtime	11,991.03	80,459.77	0.00	106,272.60	373,980.18	15,552.06	588,255.64
Employee Benefits	0.00	3,253,404.90	0.00	0.00	0.00	0.00	3,253,404.90
SUBTOTAL: Personal Services	\$1,049,603.85	\$5,196,042.74	\$0.00	\$2,936,469.26	\$2,993,188.11	\$838,312.20	\$13,013,616.16
Operating Expenses							
Utilities	0.00	162,897.06	0.00	97,052.66	990.35	51.37	260,991.44
Rentals	3,464.08	6,191.96	0.00	113,057.19	0.00	0.00	122,713.23
Repairs & Maintenance	2,132.41	201,673.51	0.00	928,499.96	0.00	63.71	1,132,369.59
Maintenance Contracts	0.00	435.00	0.00	1,324,571.02	0.00	0.00	1,325,006.02
Engineering Contracts	89,241.75	17,350.00	20,300.27	8,177.65	2,469,078.70	475,856.29	3,080,004.66
Contractual Services	154,172.42	275,793.56	0.00	189,377.02	4,741.89	193,346.50	817,431.39
Technology Expenses	0.00	437,625.43	0.00	216,873.21	88,364.63	210,748.00	953,611.27
Other Operating Expenses	22,141.14	684,548.01	0.00	(3,037.22)	1,486.31	10,270.51	715,408.75
SUBTOTAL: Operating Expenses	\$271,151.80	\$1,786,514.53	\$20,300.27	\$2,874,571.49	\$2,564,661.88	\$890,336.38	\$8,407,536.35
Supplies and Materials							
General Supplies & Materials	45,123.53	(38,700.56)	0.00	40,417.20	0.00	4,584.38	51,424.55
Maint & Const Materials	7,404.00	357,534.43	0.00	8,631,929.16	16,300.57	48,413.68	9,061,581.84
Automotive Supplies & Materials	0.00	393,888.30	0.00	1,266,408.21	0.00	0.00	1,660,296.51
SUBTOTAL: Supplies and Materials	\$52,527.53	\$712,722.17	\$0.00	\$9,938,754.57	\$16,300.57	\$52,998.06	\$10,773,302.90
Travel							
In State Travel	15,714.70	63,365.19	0.00	9,299.86	19,363.36	19,341.62	127,084.73
Out of State Travel	2,073.26	26,071.31	0.00	0.00	817.00	0.00	28,961.57
SUBTOTAL: Travel	\$17,787.96	\$89,436.50	\$0.00	\$9,299.86	\$20,180.36	\$19,341.62	\$156,046.30
Capital Outlay							
Land	0.00	0.00	0.00	0.00	1,022,517.00	1,576.02	1,024,093.02
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	120,106,959.01	0.00	120,106,959.01
Buildings	0.00	72,833.00	160,782.90	0.00	0.00	0.00	233,615.90
Heavy Equipment and Vehicles	0.00	0.00	0.00	4,962,927.56	0.00	0.00	4,962,927.56
Specialty Equipment	0.00	0.00	0.00	0.00	167,421.00	0.00	167,421.00
SUBTOTAL: Capital Outlay	\$0.00	\$72,833.00	\$160,782.90	\$4,962,927.56	\$121,296,897.01	\$1,576.02	\$126,495,016.49
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	1,902,672.90	1,902,672.90
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	744,150.56	744,150.56
Other Government Aid	0.00	0.00	0.00	0.00	9,855.00	8,997,389.85	9,007,244.85
SUBTOTAL: Government Aid & Distr	\$0.00	\$0.00	\$0.00	\$0.00	\$9,855.00	\$11,644,213.31	\$11,654,068.31
Internal Redistributions							
Redistribution	678,704.05	(4,978,483.90)	0.00	1,439,116.73	2,262,413.89	598,249.23	0.00
SUBTOTAL: Internal Redistributions	\$678,704.05	(\$4,978,483.90)	\$0.00	\$1,439,116.73	\$2,262,413.89	\$598,249.23	\$0.00
GRAND TOTAL:	\$2,069,775.19	\$2,879,065.04	\$181,083.17	\$22,161,139.47	\$129,163,496.82	\$14,045,026.82	\$170,499,586.51

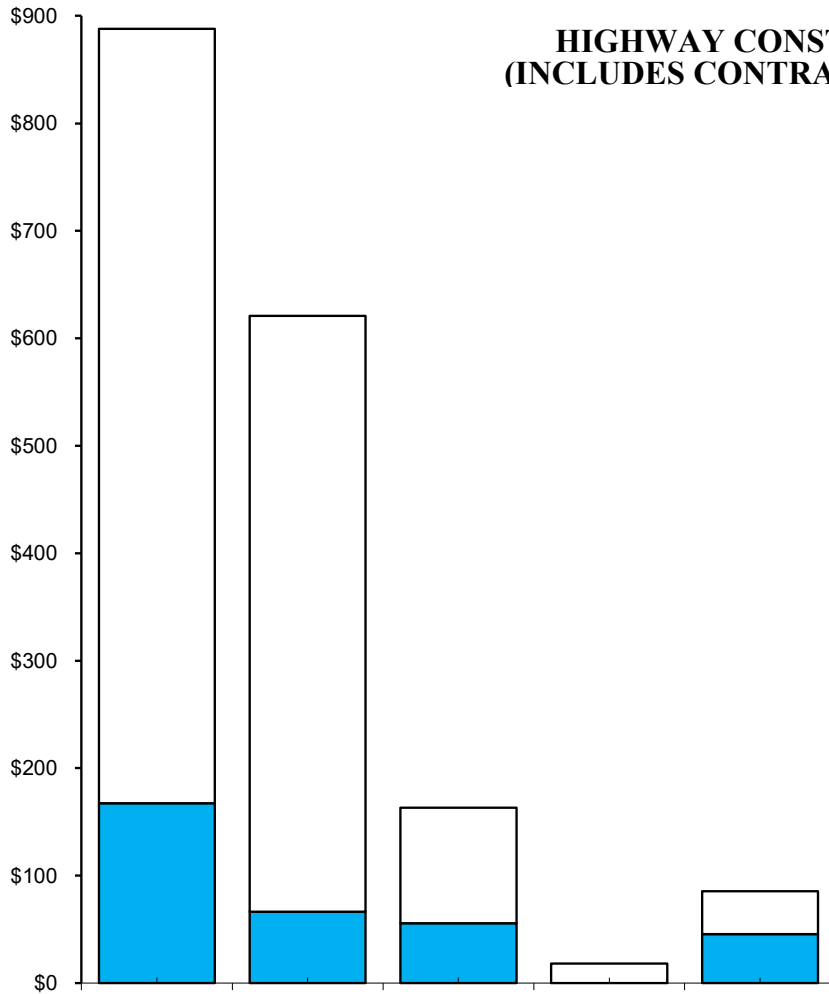
**PROGRAM STATUS REPORT
FISCAL YEAR TO DATE - OCTOBER 2023**

<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
Personal Services							
Permanent Salaries	3,917,597.01	7,965,850.69	0.00	10,609,657.25	9,872,590.65	3,087,568.98	35,453,264.58
Temporary Salaries	81,099.76	64,808.98	0.00	697,569.88	237,497.49	82,360.30	1,163,336.41
Overtime	43,073.94	285,455.89	0.00	593,533.04	1,454,079.20	51,444.97	2,427,587.04
Employee Benefits	0.00	12,955,355.31	0.00	0.00	0.00	0.00	12,955,355.31
SUBTOTAL: Personal Services	\$4,041,770.71	\$21,271,470.87	\$0.00	\$11,900,760.17	\$11,564,167.34	\$3,221,374.25	\$51,999,543.34
Operating Expenses							
Utilities	0.00	639,688.25	0.00	379,411.94	3,542.36	205.68	1,022,848.23
Rentals	6,210.95	35,724.59	0.00	366,296.37	300.00	750.00	409,281.91
Repairs & Maintenance	9,111.72	684,358.13	0.00	2,684,537.10	1,193.20	604.70	3,379,804.85
Maintenance Contracts	0.00	435.00	0.00	6,122,285.96	0.00	0.00	6,122,720.96
Engineering Contracts	411,695.34	36,105.00	165,958.62	30,597.09	9,685,346.06	2,236,309.36	12,566,011.47
Contractual Services	324,371.15	828,462.60	0.00	1,207,752.02	105,513.37	937,330.75	3,403,429.89
Technology Expenses	0.00	4,614,776.03	0.00	933,230.16	369,553.69	792,445.52	6,710,005.40
Other Operating Expenses	162,728.48	1,404,114.03	0.00	979,193.73	8,972.13	276,341.04	2,831,349.41
SUBTOTAL: Operating Expenses	\$914,117.64	\$8,243,663.63	\$165,958.62	\$12,703,304.37	\$10,174,420.81	\$4,243,987.05	\$36,445,452.12
Supplies and Materials							
General Supplies & Materials	245,144.88	(15,623.04)	0.00	174,378.71	0.00	25,402.33	429,302.88
Maint & Const Materials	9,244.39	910,523.89	0.00	28,011,839.17	215,912.57	148,821.43	29,296,341.45
Automotive Supplies & Materials	0.00	1,508,966.29	0.00	4,897,810.48	0.00	312.55	6,407,089.32
SUBTOTAL: Supplies and Materials	\$254,389.27	\$2,403,867.14	\$0.00	\$33,084,028.36	\$215,912.57	\$174,536.31	\$36,132,733.65
Travel							
In State Travel	50,172.70	92,845.13	0.00	18,567.99	70,652.72	83,080.71	315,319.25
Out of State Travel	6,410.73	77,570.62	0.00	0.00	817.00	941.23	85,739.58
SUBTOTAL: Travel	\$56,583.43	\$170,415.75	\$0.00	\$18,567.99	\$71,469.72	\$84,021.94	\$401,058.83
Capital Outlay							
Land	0.00	0.00	0.00	0.00	3,485,237.00	1,576.02	3,486,813.02
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	391,486,852.34	0.00	391,486,852.34
Buildings	0.00	72,833.00	3,798,417.03	0.00	0.00	0.00	3,871,250.03
Heavy Equipment and Vehicles	0.00	0.00	0.00	13,589,119.76	0.00	0.00	13,589,119.76
Specialty Equipment	0.00	0.00	0.00	18,819.79	330,753.00	152,171.26	501,744.05
SUBTOTAL: Capital Outlay	\$0.00	\$72,833.00	\$3,798,417.03	\$13,607,939.55	\$395,302,842.34	\$153,747.28	\$412,935,779.20
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	6,837,041.38	6,837,041.38
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	2,408,969.60	2,408,969.60
Other Government Aid	0.00	0.00	0.00	0.00	14,375.96	40,592,615.30	40,606,991.26
SUBTOTAL: Government Aid & Distr	\$0.00	\$0.00	\$0.00	\$0.00	\$14,375.96	\$49,838,626.28	\$49,853,002.24
Internal Redistributions							
Redistribution	2,504,387.84	(19,436,603.45)	0.00	5,866,888.69	8,688,835.28	2,376,491.64	0.00
SUBTOTAL: Internal Redistributions	\$2,504,387.84	(\$19,436,603.45)	\$0.00	\$5,866,888.69	\$8,688,835.28	\$2,376,491.64	\$0.00
GRAND TOTAL:	\$7,771,248.89	\$12,725,646.94	\$3,964,375.65	\$77,181,489.13	\$426,032,024.02	\$60,092,784.75	\$587,767,569.38

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

COST BY ORGANIZATIONAL STRUCTURE	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
OFFICE OF THE DIRECTOR						
110 - DIRECTOR AND DEPUTIES	919,848.24	67,872.27	277,920.37	641,927.87	30.21%	0.00
140 - LEGAL	2,916,132.68	97,777.78	383,899.01	2,532,233.67	13.16%	171,636.73
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,976,890.09	206,270.56	822,835.93	2,154,054.16	27.64%	342,785.17
SUBTOTAL: OFFICE OF THE DIRECTOR	\$6,812,871.01	\$371,920.61	\$1,484,655.31	\$5,328,215.70	21.79%	\$514,421.90
OFFICE OF ENGINEERING						
130 - CONTROLLER DIVISION	2,602,976.95	178,974.05	698,917.41	1,904,059.54	26.85%	0.00
250 - STRATEGIC PLANNING DIVISION	4,029,292.90	344,245.97	1,339,580.88	2,689,712.02	33.25%	1,423,452.00
320 - BRIDGE DIVISION	9,245,148.00	734,502.42	2,937,349.33	6,307,798.67	31.77%	3,629,161.04
340 - TRAFFIC ENGINEERING DIVISION	6,060,248.30	477,432.66	1,859,171.94	4,201,076.36	30.68%	298,601.74
350 - RIGHT OF WAY DIVISION	5,654,797.85	383,864.97	1,540,797.22	4,114,000.63	27.25%	13,826.30
360 - PROJECT DEVELOPMENT DIVISION	17,681,606.59	792,377.67	3,880,310.52	13,801,296.07	21.95%	13,876,685.75
370 - ROADWAY DESIGN DIVISION	31,108,089.36	2,607,548.29	9,626,457.90	21,481,631.46	30.95%	26,555,076.39
420 - PROGRAM MANAGEMENT DIVISION	2,089,469.67	110,063.96	477,631.86	1,611,837.81	22.86%	615,100.78
580 - LOCAL ASSISTANCE DIVISION	3,635,204.71	179,902.71	1,098,388.33	2,536,816.38	30.22%	2,588,235.11
SUBTOTAL: OFFICE OF ENGINEERING	\$82,106,834.33	\$5,808,912.70	\$23,458,605.39	\$58,648,228.94	28.57%	\$49,000,139.11
OFFICE OF AERONAUTICS						
160 - AERONAUTICS	0.00	38.25	38.25	(38.25)	0.00%	0.00
SUBTOTAL: OFFICE OF AERONAUTICS	\$0.00	\$38.25	\$38.25	(38.25)	0.00%	\$0.00
OFFICE OF OPERATIONS						
170 - HUMAN RESOURCES DIVISION	3,833,532.81	274,881.14	890,738.66	2,942,794.15	23.24%	2,050.00
260 - OPERATIONS DIVISION	20,619,494.14	1,277,638.04	5,408,347.05	15,211,147.09	26.23%	8,578,935.38
280 - BUSINESS TECH SUPPORT DIVISION	33,676,464.87	1,226,390.96	7,967,491.41	25,708,973.46	23.66%	7,910,207.13
380 - CONSTRUCTION DIVISION	3,648,279.23	273,390.17	1,062,261.15	2,586,018.08	29.12%	63,467.12
390 - MATERIALS & RESEARCH DIVISION	14,463,677.79	625,106.36	2,675,194.53	11,788,483.26	18.50%	6,512,177.24
610 - DISTRICT 1	38,509,729.60	3,578,155.54	13,701,000.26	24,808,729.34	35.58%	7,463,155.65
620 - DISTRICT 2	26,091,065.25	2,076,300.72	8,151,804.33	17,939,260.92	31.24%	9,350,252.15
630 - DISTRICT 3	38,729,435.26	3,486,646.34	12,667,256.18	26,062,179.08	32.71%	5,786,951.22
640 - DISTRICT 4	37,591,583.12	3,597,512.42	14,308,425.86	23,283,157.26	38.06%	7,253,272.44
650 - DISTRICT 5	25,661,159.34	1,837,810.36	8,234,487.53	17,426,671.81	32.09%	6,298,360.49
660 - DISTRICT 6	29,354,666.56	3,416,883.78	10,756,503.12	18,598,163.44	36.64%	7,669,612.71
670 - DISTRICT 7	22,756,326.60	2,030,595.68	7,272,358.31	15,483,968.29	31.96%	5,973,901.09
680 - DISTRICT 8	18,601,514.93	2,058,489.86	6,559,102.18	12,042,412.75	35.26%	3,744,565.71
SUBTOTAL: OFFICE OF OPERATIONS	\$313,536,929.50	\$25,759,801.37	\$99,654,970.57	\$213,881,958.93	31.78%	\$76,606,908.33
OFFICE OF BROADBAND						
590 - Broadband Equity Access Deployment	1,780,378.00	136,131.22	523,761.15	1,256,616.85	29.42%	846,549.17
SUBTOTAL: OFFICE OF BROADBAND	\$1,780,378.00	\$136,131.22	\$523,761.15	\$1,256,616.85	29.42%	\$846,549.17
BUDGETARY CONTROL						
902 - SUPPLY BASE	0.00	317,262.29	1,297,586.84	(1,297,586.84)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	9,068,972.00	3,944,760.57	9,802,186.77	(733,214.77)	108.08%	79,000.00
904 - TRANSPORTATION CAPITAL	853,609,242.62	134,160,759.50	451,545,765.10	402,063,477.52	52.90%	919,606,412.92
SUBTOTAL: BUDGETARY CONTROL	\$862,678,214.62	\$138,422,782.36	\$462,645,538.71	\$400,032,675.91	53.63%	\$919,685,412.92
AGENCY TOTAL	\$1,266,915,227.46	\$170,499,586.51	\$587,767,569.38	\$679,147,658.08	46.39%	\$1,046,653,431.43

**FY-2024
HIGHWAY CONSTRUCTION CONTRACT LETTINGS
(INCLUDES CONTRACTED CONSTRUCTION COSTS ONLY)
\$ IN MILLIONS**



SUMMARY BY PROGRAM YEAR					
LETTING DATE	STATE SYSTEM			LOCAL SYSTEM	TOTAL
	FY-2024 PROGRAM PROJECTS	PRIOR YEAR PROJECTS	ADVANCED PROJECTS	FY-2024 PROJECTS	
7/13 & 20 & 27/2023	0.93	7.33		18.56	26.82
8/24/2023	9.92	19.32		3.35	32.59
9/28/2023	51.86	24.18		3.23	79.27
10/19/2023	3.56	4.95		20.26	28.77
11/16 & 30/2023					
12/14/2023					
2/1 & 2/29/2024					
4/11/2024					
5/16/2024					
6/20/2024					
	66.27	55.78	0.00	45.40	167.45

SUMMARY BY DISTRICT									
LETTING DATE	D-1	D-2	D-3	D-4	D-5	D-6	D-7	D-8	TOTAL
7/13 & 20 & 27/2023	1.19		18.56		5.34	0.93		0.80	26.82
8/24/2023	23.74	4.96		0.39				3.50	32.59
9/28/2023	1.41	21.02	0.19	40.04	1.57		11.81	3.23	79.27
10/19/2023	8.86	4.95						14.96	28.77
11/16 & 30/2023									
12/14/2023									
2/1 & 2/29/2024									
4/11/2024									
5/16/2024									
6/20/2024									
	35.20	30.93	18.75	40.43	6.91	0.93	11.81	22.49	167.45

	Total	State System			Local System
	Letting(1)	FY-2024 Program (2)	Prior Year Projects (3)	Advanced Projects	FY-2024 Program (4)
% Let to Date	18.9%	10.7%	34.2%	0.0%	53.1%
Actual \$ Let	167.45	66.27	55.78	0.00	45.40
Projected \$ Remaining	720.49	554.65	107.45	18.22	40.17
Total	\$887.94	\$620.92	\$163.23	\$18.22	\$85.57

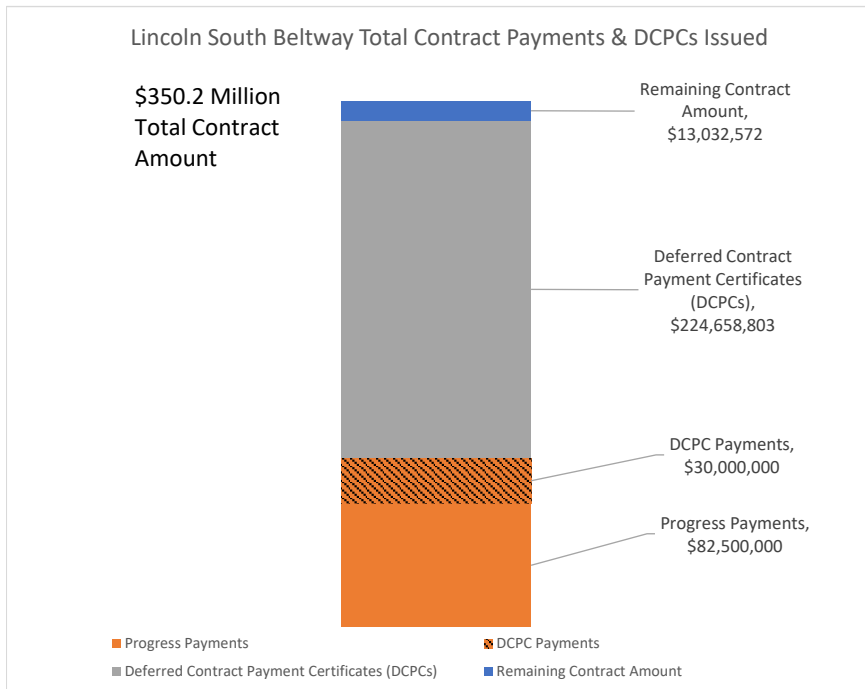
- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
 - (2) FY-2024 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
 - (3) Prior Year Projects - Includes projects from previous years' programs.
 - (4) Local System Program - Includes all local system projects.
- Projected dollars are updated estimates as of October 31, 2023.

Lincoln South Beltway Construction Contract Payments and Deferred Payment Certificates Issued

Through October 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 October 2023)

Remaining Contract Amount	\$13,032,572
Progress Payments	\$82,500,000
Deferred Contract Payment Certificates (DCPCs)	\$224,658,803
DCPC Payments	\$30,000,000

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

FY 2024	\$14,941,375
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	\$29,886,375
FY 2032	\$552,053
Total DCPCs to date	\$224,658,803

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	27,473	211,788	30,180	225,399	30,784	229,907
Surface Transportation Block Grant (STBG)	11,717	88,296	13,136	97,777	13,202	98,923	9,419	73,585	14,682	109,654	14,976	111,847
STBG - Bridge Off System		3,777		5,036		5,036		5,036				
STBG - Flexible - Any Area		33,159		35,391		36,200		37,025				
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		7,729				
STBG 50K-200K Population				1,813		1,849		1,893				
STBG - 5,000 and Less Population		13,604		14,890		15,188		14,469				
Highway Planning		4,661		5,179		5,465		5,575				
Research		1,554		2,760		1,822		1,858				
Transportation Alternatives (TAP)	768	5,801	1,312	10,206	1,329	10,434	885	7,323				
Recreational Trails	82	1,217	81	1,205	82	1,217	82	1,217				
Highway Safety Improvement Prog (HSIP)	2,359	15,713	2,879	19,794	2,580	20,202	2,590	20,692	3,177	21,674	3,246	22,185
Rail-Highway Crossings	245	3,883	245	3,886	245	3,952	245	3,944	245	3,886	245	3,886
Congestion Mitigation & Air Qual (CMAQ)	2,444	10,744	1,983	10,985	2,293	11,205	2,341	11,429	2,692	11,896	2,746	12,134
Metropolitan Planning	358	1,777	438	2,186	447	2,230	456	2,275	465	2,320	474	2,367
National Freight Program	1,489	10,663	1,346	9,824	1,373	10,020	1,401	10,220	1,458	10,637	1,487	10,850
Carbon Reduction Program			1,234	9,214	1,258	9,398	716	6,045	1,309	9,777	1,335	9,973
PROTECT Formula			1,403	10,476	1,431	10,686	1,459	10,900	1,489	11,118	1,518	11,340
Redistribution - Certain Authorizations	55	0.398	393	2,869	128	0.934	101	0.738				
Redistribution - TIFIA												
Sub-Total Core Funds	\$42,328	\$ 312.023	\$ 49,586	\$ 381.800	\$ 51,538	\$ 386.742	\$ 47,168	\$ 360.156	\$ 55,697	\$ 406.361	\$ 56,811	\$ 414.489
National Highway Perf Exempt	603	4,524	602	4,500	603	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	858	6,436	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												
Total	\$42,931	\$ 316.547	\$ 59,357	\$ 500.186	\$ 61,331	\$ 468.073	\$ 53,937	\$ 416.092	\$ 61,505	\$ 457.361	\$ 62,619	\$ 465.489
Obligation Authority												
Core Formula Obligation Limitation	46,365	277,251	57,473	345,402	58,765	339,011	7,704	43,609				
August Redistribution	4,178	20,000	6,177	26,000	7,915	55,000						
Total Annual Obligation Authority	\$50,543	297,251	\$ 57,473	371,402	\$ 66,680	394,011						

Footnotes:
Fiscal 2025 through Fiscal 2026 amounts are AASHTO estimates.
FY24 Apportionment per Public Law 117-58 through September 30, 2024.

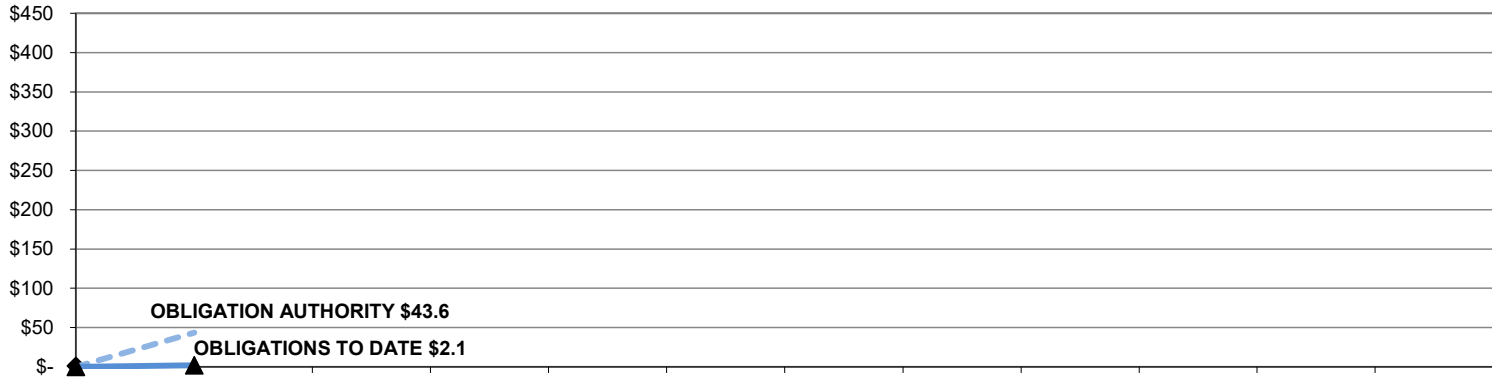
**STATUS OF FEDERAL HIGHWAY APPORTIONMENTS
FEDERAL FY-2024
OCTOBER 31, 2023**

APPORTIONMENT TYPE	APPURT	FAST Act & IIJA	TRANSFERS			CURRENT	ADVANCED	UNPAID
	BALANCE	FY-2024	ADJ & SPECIAL	TOTAL	OBLIGATIONS ^(A)	APPURT	CONSTRUCTION	OBLIGATIONS
	9/30/2023	APPORT ^(B)	APPORT			BALANCE	COMMITTED	
National Hwy Perf Prog (NHPP)	1,114,276	211,787,747		212,902,023	(1,444,926)	214,346,949	250,500,261	693,503,235
National Highway Sys	-	-		-	-	-	-	7,241,962
Highway Bridge Program	-	-		-	-	-	-	489,418
STBG/STP - Bridge Off System	-	5,036,343		5,036,343	(52,311)	5,088,654	-	22,284,998
STBG/STP - Flexible - Any Area	46,552	37,024,722		37,071,274	1,305,351	35,765,923	115,668,886	352,245,997
STBG/STP - MAPA - Omaha	2,034,673	-		2,034,673	-	2,034,673	22,066,120	153,607,242
STBG/STP - LCLC - Lincoln	21,817,160	-		21,817,160	144,503	21,672,657	-	16,401,503
STBG/STP - 5,001 to 200,000 Pop	-	-		-	-	-	-	45,941,468
STBG/STP - 5,000 & Less Pop	-	14,469,105		14,469,105	-	14,469,105	-	60,227,063
STBG 5K-49,999 Population	1,306,905	7,729,237		9,036,142	-	9,036,142	-	14,748,794
STBG 50K-200,000 Population	3,662,504	1,893,141		5,555,645	-	5,555,645	-	-
Congestion Mitigation & Air Qual	1,160,354	11,429,248		12,589,602	(1,156,383)	13,745,985	-	36,325,674
Carbon Reduction under 5,000 & Les	3,645,477	1,753,680		5,399,157	-	5,399,157	-	-
Carbon Reduction 5K-49,999 Pop	1,945,977	936,796		2,882,773	-	2,882,773	-	-
Carbon Reduction 50K-200,000 Pop	443,901	-		443,901	-	443,901	-	-
Carbon Reduction >200,000 Pop	6,061,990	-		6,061,990	-	6,061,990	-	-
Carbon Reduction Prog Flex	2,799,759	3,355,009		6,154,768	-	6,154,768	-	-
Protect Program IIJA	4,393,823	10,681,681		15,075,504	(278,273)	15,353,777	-	5,485,846
Protect Planning IIJA	423,248	217,993		641,241	-	641,241	-	-
Highway Safety Improvemt Prog	31,264,308	20,691,664		51,955,972	(619,880)	52,575,852	715,919	68,191,573
Rail-Hwy - Hazard Elimination	-	3,944,098		3,944,098	-	3,944,098	-	26,609,415
Rail-Hwy - Protection Devices	6,830,310	-		6,830,310	-	6,830,310	-	5,932,093
Highway Planning	3,315,607	5,575,333		8,890,940	-	8,890,940	-	23,791,206
Research	1,617,893	1,858,444	67,000	3,543,337	-	3,543,337	141,795	23,343,191
Metropolitan Planning	833,635	2,274,791		3,108,426	(247,832)	3,356,258	-	6,153,985
National Hwy Freight Program	10,532,289	10,220,479		20,752,768	-	20,752,768	-	64,522,603
TAP - Flex	9,805,951	4,373,527		14,179,478	-	14,179,478	-	9,798,859
TAP - >200,000 Population	2,794,736	-		2,794,736	-	2,794,736	-	8,361,656
TAP - 50K - 200,000 Population	446,842	231,767		678,609	-	678,609	-	-
TAP - 5,001 to 200,000 Population	582,840	-		582,840	-	582,840	-	3,034,251
TAP - 5K-49,999 Population	1,958,864	946,250		2,905,114	-	2,905,114	863,014	-
TAP - 5,000 and Less Population	5,229,187	1,771,378		7,000,565	-	7,000,565	-	2,241,057
Recreational Trails	3,171,781	1,217,387		4,389,168	235,111	4,154,057	-	5,102,840
Enhancement	-	-		-	-	-	-	1,989,691
Safe Routes to School Prog	243,972	-		243,972	-	243,972	-	121,046
Redistribution - Certain Auth.	-	737,947		737,947	-	737,947	-	14,602,771
Redistribution - TIFIA	-	-		-	-	-	-	60,000
Repurposed/Special Earmark	-	-		-	-	-	-	9,690,982
Other	-	-		-	-	-	-	1,258,959
Total Formula Funds	\$ 129,484,813	\$ 360,157,767	\$ 67,000	\$ 489,709,580	\$ (2,114,639)	\$ 491,824,218	\$ 389,955,995	\$ 1,683,309,376
Allocated/Discretionary Funds	213,697	-	(59,447)	154,250	-	154,250	-	21,783,531
Total Subject to Annual Obligation Limits	\$ 129,698,510	\$ 360,157,767	\$ 7,553	\$ 489,863,830	\$ (2,114,639)	\$ 491,978,468	\$ 389,955,995	\$ 1,705,092,907
Special Limit/Allocated Exempt Equity Bonus	123,994,673	55,935,973	(541,874)	179,388,773	(210,329)	179,599,101	-	409,421,138
GRAND TOTAL	\$ 253,693,183	\$ 416,093,740	\$ (534,320)	\$ 669,252,603	\$ (2,324,967)	\$ 671,577,570	\$ 389,955,995	\$ 2,114,514,045

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

(B) FY24 Apportionment per Public Law 117-58 through September 30, 2024.

**STATUS OF FEDERAL HIGHWAY OBLIGATION AUTHORITY
FEDERAL FY-2024
(\$ IN MILLIONS)**



	Begin Bal	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Obligation Authority	0.0	43.6											
OA Used	0.0	2.1											

	<u>FEDERAL FY-2023</u>		<u>FEDERAL FY-2024</u>		
	<u>OBLIGATION AUTHORITY</u>		<u>OBLIGATION AUTHORITY</u>		
<u>FORMULA AND ALLOCATED FUNDS SUBJECT TO ANNUAL OBLIGATION LIMITATION</u>	As of September 30, 2023		As of October 31, 2023		
Formula Obligation Limitation	\$	339.0	\$	43.6	
August Redistribution		55.0		-	
Redistribution - TIFIA		-		-	Period Expired
Transfers	\$	(3.2)	\$	-	8.3%
Subtotal	\$	390.8	\$	43.6	
Other Allocation Obligation Limitation		1.8		-	
Annual Obligation Limitation		\$ 392.6		\$ 43.6	
Formula Obligations to Date		(390.4)		2.1	Obligated
Allocated Obligations to Date		(2.2)		0.0	-4.8%
Subtotal	\$	(392.6)	\$	2.1	
Obligation Authority Balance		0.0	\$	45.7	
<u>SPECIAL LIMITATION</u>					
National Highway Perf Exempt		4.5		4.5	
Highway Infrastructure (NON-COVID)		0.0		0.0	
HIP Bridge Formula Program		38.3		38.3	
HIP Bridge Formula PRM Off-Sys		6.7		6.7	
HIP Natl Electric Vhcle Infra		6.4		6.4	
HIP Commnty Proj Cong-DIR 2023		6.0		0.0	
Hwy Infra Brdg Repl-2023 APPN		19.4		0.0	
Previous Years Funding		101.7		123.5	
Total Special Obligation Limitation	\$	183.0	\$	179.3	
Obligations to Date		(59.0)		0.2	
Obligation Authority Balance	\$	124.0	\$	179.5	

Obligation Authority per Public Law 118-15 reflects 48/366 days through November 17, 2023.

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM**

CURRENT MONTH - OCTOBER 2023

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	3,037,217.55	0.00	0.00	10,543.17	1,148.92	3,048,909.64
	RIGHT OF WAY	1,098,593.86	0.00	0.00	319.93	0.00	1,098,913.79
	CONSTRUCTION	70,825,124.13	47,159,594.41	0.00	1,943,653.00	(6,428.91)	119,921,942.63
	CONSTRUCTION ENGINEERING	1,134,767.05	1,205,904.82	1,035.42	56,220.48	(2,716.96)	2,395,210.81
	PLANNING & RESEARCH	12,034.37	31,554.90	0.00	0.00	9,125.58	52,714.85
	TOTAL	\$ 76,107,736.96	\$ 48,397,054.13	\$ 1,035.42	\$ 2,010,736.58	\$ 1,128.63	\$ 126,517,691.72
LOCAL	PRELIMINARY ENGINEERING	222,231.61	490,504.20	28,686.06	45,390.36	357.46	787,169.69
	RIGHT OF WAY	0.00	0.00	0.00	0.00	0.00	0.00
	CONSTRUCTION	551,450.61	4,977,462.02	115,702.22	1,115,881.97	15,455.98	6,775,952.80
	CONSTRUCTION ENGINEERING	148,397.85	233,485.27	19,813.74	114,067.54	7.42	515,771.82
	TOTAL	\$ 922,080.07	\$ 5,701,451.49	\$ 164,202.02	\$ 1,275,339.87	\$ 15,820.86	\$ 8,078,894.31
NON-HWY	PRELIMINARY ENGINEERING	1,538,768.94	21,130.22	0.00	15,250.08	367.49	1,575,516.73
	RIGHT OF WAY	106,139.56	0.00	0.00	0.00	0.00	106,139.56
	CONSTRUCTION	0.00	970,726.02	0.00	242,681.49	0.00	1,213,407.51
	CONSTRUCTION ENGINEERING	713,695.79	15,383.32	0.00	3,412.13	0.00	732,491.24
	TRAFFIC SAFETY & TRANS	136,181.36	798,989.92	0.00	0.00	0.00	935,171.28
	PLANNING & RESEARCH	267,949.27	569,029.20	0.00	0.00	2,919.60	839,898.07
	PUBLIC TRANSPORTATION ASSIST	452,415.09	1,510,695.80	0.00	0.00	(14,330.81)	1,948,780.08
	INFORMATION TECHNOLOGY	27,420.93	83,331.77	0.00	0.00	0.00	110,752.70
	BROADBAND	147,963.90	0.00	0.00	0.00	0.00	147,963.90
	TOTAL	\$ 3,390,534.84	\$ 3,969,286.25	\$ 0.00	\$ 261,343.70	\$ (11,043.72)	\$ 7,610,121.07
TOTAL - CURRENT MONTH		\$ 80,420,351.87	\$ 58,067,791.87	\$ 165,237.44	\$ 3,547,420.15	\$ 5,905.77	\$ 142,206,707.10

FISCAL YEAR TO DATE - OCTOBER 2023

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	11,630,686.37	0.00	562.86	48,609.09	61,256.46	11,741,114.78
	RIGHT OF WAY	2,744,015.55	0.00	0.00	71,686.27	0.00	2,815,701.82
	CONSTRUCTION	157,608,567.32	224,675,656.55	112,158.02	9,445,107.52	19,085.13	391,860,574.54
	CONSTRUCTION ENGINEERING	3,291,100.56	5,660,653.30	4,911.13	242,431.20	13,641.82	9,212,738.01
	PLANNING & RESEARCH	50,809.22	166,252.47	0.00	0.00	20,515.77	237,577.46
	TOTAL	\$ 175,325,179.02	\$ 230,502,562.32	\$ 117,632.01	\$ 9,807,834.08	\$ 114,499.18	\$ 415,867,706.61
LOCAL	PRELIMINARY ENGINEERING	1,093,167.93	1,774,983.64	(449,933.66)	152,382.51	357.46	2,570,957.88
	RIGHT OF WAY	4,427.36	516,742.46	323,704.61	28,956.18	(89,671.93)	784,158.68
	CONSTRUCTION	3,902,078.22	34,375,555.15	923,377.49	(7,332,848.92)	92,411.94	31,960,573.88
	CONSTRUCTION ENGINEERING	503,662.55	1,447,528.88	68,882.45	(114,595.05)	268.63	1,905,747.46
	TOTAL	\$ 5,503,336.06	\$ 38,114,810.13	\$ 866,030.89	\$ (7,266,105.28)	\$ 3,366.10	\$ 37,221,437.90
NON-HWY	PRELIMINARY ENGINEERING	5,843,149.47	85,435.20	0.00	54,250.08	2,688.16	5,985,522.91
	RIGHT OF WAY	794,635.31	0.00	0.00	0.00	0.00	794,635.31
	CONSTRUCTION	584,397.12	2,240,750.36	0.00	560,187.53	0.00	3,385,335.01
	CONSTRUCTION ENGINEERING	2,570,637.86	83,240.80	0.00	19,820.90	9.29	2,673,708.85
	TRAFFIC SAFETY & TRANS	388,446.56	2,610,434.65	0.00	0.00	0.00	2,998,881.21
	PLANNING & RESEARCH	1,296,613.40	2,444,953.89	0.00	36,761.28	68,946.95	3,847,275.52
	PUBLIC TRANSPORTATION ASSIST	1,523,395.34	5,506,880.81	(181.61)	33,216.17	79,432.17	7,142,742.88
	INFORMATION TECHNOLOGY	122,100.61	339,360.05	0.00	0.00	0.00	461,460.66
	BROADBAND	555,454.03	0.00	0.00	0.00	0.00	555,454.03
	TOTAL	\$ 13,678,829.70	\$ 13,311,055.76	\$ (181.61)	\$ 704,235.96	\$ 151,076.57	\$ 27,845,016.38
TOTAL - FISCAL YEAR TO DATE		\$ 194,507,344.78	\$ 281,928,428.21	\$ 983,481.29	\$ 3,245,964.76	\$ 268,941.85	\$ 480,934,160.89

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT
OCTOBER 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	2,295,736,880.30	1,250,955,123.26	1,044,781,757.04	76,107,736.96	175,325,179.02	280,735,495.72
	FEDERAL	1,741,601,988.62	1,555,914,190.99	185,687,797.63	48,397,054.13	230,502,562.32	376,841,337.05
	COUNTY	3,533,226.19	3,222,785.53	310,440.66	1,035.42	117,632.01	487,975.15
	CITY	117,138,323.13	92,759,994.68	24,378,328.45	2,010,736.58	9,807,834.08	22,181,212.27
	OTHER	18,108,111.94	14,865,774.29	3,242,337.65	1,128.63	114,499.18	420,852.99
STATE HIGHWAY SYSTEM TOTALS		\$ 4,176,118,530.18	\$ 2,917,717,868.75	\$ 1,258,400,661.43	\$ 126,517,691.72	\$ 415,867,706.61	\$ 680,666,873.18
LOCAL HIGHWAY SYSTEM							
	STATE	66,332,580.25	47,796,024.39	18,536,555.86	922,080.07	5,503,336.06	8,571,623.53
	FEDERAL	348,202,441.63	267,262,703.48	80,939,738.15	5,701,451.49	38,114,810.13	54,030,688.12
	COUNTY	22,532,985.10	16,179,925.30	6,353,059.80	164,202.02	866,030.89	1,480,364.22
	CITY	106,303,707.31	62,098,806.28	44,204,901.03	1,275,339.87	(7,266,105.28)	(4,250,731.74)
	OTHER	7,236,759.06	5,580,636.86	1,656,122.20	15,820.86	3,366.10	137,534.61
LOCAL HIGHWAY SYSTEM TOTALS		\$ 550,608,473.35	\$ 398,918,096.31	\$ 151,690,377.04	\$ 8,078,894.31	\$ 37,221,437.90	\$ 59,969,478.74
NON-HIGHWAY							
	STATE	536,708,478.67	446,628,202.67	90,080,276.00	3,390,534.84	13,678,829.70	70,447,687.09
	FEDERAL	309,257,125.45	145,034,754.34	164,222,371.11	3,969,286.25	13,311,055.76	32,152,979.03
	COUNTY	363,491.65	320,092.85	43,398.80	0.00	(181.61)	(28,115.73)
	CITY	10,890,143.65	6,168,643.27	4,721,500.38	261,343.70	704,235.96	1,217,666.53
	OTHER	16,771,305.85	13,350,422.63	3,420,883.22	(11,043.72)	151,076.57	929,750.97
NON-HIGHWAY TOTALS		\$ 873,990,545.27	\$ 611,502,115.76	\$ 262,488,429.51	\$ 7,610,121.07	\$ 27,845,016.38	\$ 104,719,967.89
GRAND TOTALS		\$ 5,600,717,548.80	\$ 3,928,138,080.82	\$ 1,672,579,467.98	\$ 142,206,707.10	\$ 480,934,160.89	\$ 845,356,319.81

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

WORK PHASE	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
PRELIMINARY ENGINEERING	629,813,295.51	401,952,183.65	227,861,111.86	5,559,559.96	20,853,049.60	48,912,542.48
RIGHT OF WAY	151,252,855.75	109,633,873.14	41,618,982.61	1,205,053.35	4,394,495.81	10,142,286.80
UTILITIES	47,890,576.15	27,365,599.62	20,524,976.53	687,380.97	1,154,920.19	2,982,048.96
CONSTRUCTION	4,164,719,503.94	3,051,395,529.01	1,113,323,974.93	127,223,921.97	426,051,563.24	714,661,800.43
CONSTRUCTION ENGINEERING	297,600,129.31	161,505,616.09	136,094,513.22	3,643,473.87	13,792,194.32	28,669,427.67
TRAFFIC SAFETY	45,332,970.37	22,249,828.95	23,083,141.42	935,171.28	2,998,881.21	6,146,708.28
PLANNING & RESEARCH	107,654,054.15	69,184,605.06	38,469,449.09	892,612.92	4,084,852.98	13,867,805.68
PUBLIC TRANSPORTATION	153,364,269.99	81,821,646.50	71,542,623.49	1,948,780.08	7,142,742.88	18,550,010.40
INFORMATION TECHNOLOGY	3,089,893.63	3,029,198.80	60,694.83	110,752.70	461,460.66	1,423,689.11
GRAND TOTALS	\$ 5,600,717,548.80	\$ 3,928,138,080.82	\$ 1,672,579,467.98	\$ 142,206,707.10	\$ 480,934,160.89	\$ 845,356,319.81

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

FUND	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
STATE FUNDS						
ROADS OPERATION FUND	1,608,867,993.17	1,039,023,014.49	569,844,978.68	26,443,335.17	87,562,676.83	206,514,637.74
ROADS OPERATION FUND AC*	242,167,846.72	75,517,748.98	166,650,097.74	34,522,897.81	31,084,459.07	30,645,852.85
GRADE CROSSING FUND	2,045,067.50	1,179,847.41	865,220.09	4,836.86	42,719.82	209,038.47
GRADE SEPARATION-TMT	9,100,206.75	9,170,612.95	(70,406.20)	24,709.12	579,676.83	607,310.11
MAPA BRIDGE STUDY	98,125.88	98,124.61	1.27	0.00	0.00	3,638.50
RECREATION ROAD FUND	18,705,835.75	15,150,794.96	3,555,040.79	332,992.31	1,722,765.76	3,505,594.23
ST HWY CAPITAL IMPR	785,517,964.03	417,485,513.52	368,032,450.51	15,529,772.74	55,017,814.07	82,128,966.72
STATE AID BRIDGE	2,821,144.84	2,048,033.37	773,111.47	24,014.90	25,642.72	69,351.94
TRANS INFRA BANK	229,453,754.58	185,705,660.03	43,748,094.55	3,537,792.96	18,471,589.68	36,070,415.78
TOTAL STATE FUNDS	\$ 2,898,777,939.22	\$ 1,745,379,350.32	\$ 1,153,398,588.90	\$ 80,420,351.87	\$ 194,507,344.78	\$ 359,754,806.34
FEDERAL FUNDS	2,399,061,555.70	1,968,211,648.81	430,849,906.89	58,067,791.87	281,928,428.21	463,025,004.20
COUNTY FUNDS	26,429,702.94	19,722,803.68	6,706,899.26	165,237.44	983,481.29	1,940,223.64
CITY FUNDS	234,332,174.09	161,027,444.23	73,304,729.86	3,547,420.15	3,245,964.76	19,148,147.06
OTHER FUNDS	42,116,176.85	33,796,833.78	8,319,343.07	5,905.77	268,941.85	1,488,138.57
GRAND TOTALS	\$ 5,600,717,548.80	\$ 3,928,138,080.82	\$ 1,672,579,467.98	\$ 142,206,707.10	\$ 480,934,160.89	\$ 845,356,319.81

*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.
Roads Operations Fiscal Year Expense is overstated and State Aid Bridge Fiscal Year Expense is understated by \$5,581.24 due to previous fiscal year expense adjustment, to be shown until end of State FY

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

REVENUE: This act designates revenue closely related to the use of highways in an amount equal to 85% of one quarter of one percent of state General Fund sales tax revenue to be used for state and local surface transportation projects.

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		
Revenue	\$ 8,682,741.62	\$ 34,378,886.39			\$ 749,845,187.63		
Expenditures							
Expressway and High Priority Corridors	14,587,089.38	53,672,693.67	330,199,254.64	80,752,269.33	464,624,217.64	329,140,747.57	270,614,097.66
Other Highways	942,683.36	1,345,120.40	32,268,444.81	157,756,451.54	191,370,016.75	38,891,702.94	128,672,229.23
Total	\$ 15,529,772.74	\$ 55,017,814.07	\$ 362,467,699.45	\$ 238,508,720.87	\$ 655,994,234.39	\$ 368,032,450.51	\$ 399,286,326.89
Funds Available to be Expended on Active Project and Planned Future Projects					\$ 93,850,953.24		

**Transportation Innovation Act
Financial Status
October 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, 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		
Revenue	\$ 2,670,190.88	\$ 10,438,201.02			\$ 225,135,535.96		
Expenditures							
Accelerated State Highway Capital Improvement Program	3,280,505.96	15,517,277.08	154,712,618.73	869,416.40	171,099,312.21	29,558,807.77	273,633,292.47
County Bridge Match Program	257,287.00	2,369,915.48	11,321,451.62	3,607,407.44	17,298,774.54	12,389,286.78	1,567,186.00
Economic Opportunity Program		584,397.12	1,200,000.00	3,397,763.26	5,182,160.38	1,800,000.00	13,155,500.00
Total Expenditures	\$ 3,537,792.96	\$ 18,471,589.68	\$ 167,234,070.35	\$ 7,874,587.10	\$ 193,580,247.13	\$ 43,748,094.55	\$ 288,355,978.47
Funds Available to be Expended on Active Project and Planned Future Projects					\$ 31,555,288.83		

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
Bridge					
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
Bridge Buy Out Subtotal	90% \$ 10,390,005.00	90% \$ 11,402,468.00	90.0% \$ 11,302,034.00	90.0% \$ 13,221,962.00	90.0% \$ 12,358,463.00
Less Major On System Bridges Reserve	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)	-	-
Bridge Buy Out Payment	\$ 8,390,005.00	\$ 9,402,468.00	\$ 9,302,034.00	\$ 13,221,962.00	\$ 12,358,463.00
Counties					
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
County Buy Out Payment	90% \$ 10,695,578.00	90% \$ 11,168,553.00	90% \$ 10,884,662.00	90% \$ 13,718,017.00	90% \$ 13,455,977.00
First Class Cities					
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
First Class City Buy Out Payment	90% \$ 7,011,741.00	90% \$ 7,321,812.00	90% \$ 7,135,701.00	90% \$ 8,993,174.00	90% \$ 8,821,387.00
Total Funds Distributed To Locals	\$ 26,097,324.00	\$ 27,892,833.00	\$ 27,322,397.00	\$ 35,933,153.00	\$ 34,635,827.00

Soft Match Balance By County

As of October 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
3047	HOWARD COUNTY	7,565.06
3048	JEFFERSON COUNTY	360,423.92

County Apportionment	County Name	Balance
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
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



23rd Street Columbus Project

NEBRASKA
DEPARTMENT OF TRANSPORTATION

FINANCIAL REPORT

NOVEMBER 2023

NEBRASKA
Good Life. Great Journey.
DEPARTMENT OF TRANSPORTATION

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November 2023 Highlights

- ⇨ The state revenue projections in this report were developed in June 2023. The various NDOT state revenue sources have varying collection times and varying lag times related to timing of remittance to the state and subsequent transfer to NDOT following the revenue generating economic activity.
- ⇨ Total expenditures in November exceeded revenue by \$23.9 million. Fiscal year to date expenditures are surpassing revenue by \$119.6 million (page 4).
- ⇨ Projected \$1.1 billion in total receipts (Roads Division) for the fiscal year with a state fuel tax at 29.0 cents, effective July 1, 2023. The month of November’s major revenue categories: Motor Fuel Tax revenue was under the projected amount by \$357.0 thousand or 1.6%, motor vehicle registration revenue was under the projected amount by \$38.0 thousand or 1.0% and motor vehicle sales tax was under the projected amount by \$145.0 thousand or 1.0%. Highway Cash Fund receipts for FY24 to date were lower than projections by \$2.4 million or 1.1% (page 13, 14).
- ⇨ Established an operating budget for Roads Division of \$1.3 billion for FY24 which represents our best estimate of cash requirements for the fiscal year (pages 15, 16 and 19).

November expenditures totaled \$113.4 million. Fiscal year to date expenditures totaled \$701.2 million, 55.4% of the yearly budget. For payroll purposes only, this includes the payroll reporting period of October 9, 2023 thru November 19, 2023. The payroll additive rate is established at 68% and the administrative rate is 1.86%.
- ⇨ Highway construction contract lettings fiscal year to date totaled \$194.9 million of which \$149.5 million are on the state highway system (page 20).
- ⇨ The November report includes a page describing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract (page 21).
- ⇨ Nebraska received formula apportionments totaling \$398.4 million for FY24 with adjustments to date and obligation limitation of \$43.6M through November 17, 2023. As of November 30, 2023, NDOT had an obligation authority balance of \$44.4M (pages 24, 25, and 26).
- ⇨ Since the Build Nebraska Act became effective on July 1, 2013, revenue totaling \$758.5 million has been received to date with allocated expenditures totaling \$662.1 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 \$177.7 million has been received to date with expenditures totaling \$196.5 million (page 32).

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

REPORT SCOPE

The Statement of Net Assets, page 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

CURRENT ASSETS

CASH - On deposit with the State Treasurer and available for meeting the demands of Department expenses and liabilities. This demand may vary from \$100,000 to \$15 million for a single day. During the low construction season, December through May, the monthly demand may be as low as \$15 million as compared to \$70 million during the high construction season.

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

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

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

CAPITAL ASSETS

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

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

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

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

LIABILITIES

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

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

OTHER PAYABLES - Includes performance guarantees and advance deposits.

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

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

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

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

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

STATEMENT OF NET ASSETS
November 2023

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
ASSETS							
Current Assets							
Cash & Cash Equivalents	332,675,863.55	350,893,751.17	(18,217,887.62)	(5.19)	342,265,666.05	(9,589,802.50)	(2.80)
Federal Receivables	12,069,760.01	14,243,362.46	(2,173,602.45)	(15.26)	10,329,561.07	1,740,198.94	16.85
Other Receivables	8,119,375.15	7,687,639.30	431,735.85	5.62	28,217,031.14	(20,097,655.99)	(71.23)
Inventories	2,611,982.19	2,640,020.60	(28,038.41)	(1.06)	3,420,564.39	(808,582.20)	(23.64)
Total Current Assets	\$355,476,980.90	\$375,464,773.53	(\$19,987,792.63)	(5.32)%	\$384,232,822.65	(\$28,755,841.75)	(7.48)%
Capital Assets							
Equipment	70,103,981.32	70,361,646.08	(257,664.76)	(0.37)	61,206,048.43	8,897,932.89	14.54
Land	588,943,789.61	588,943,789.61	0.00	0.00	582,254,012.71	6,689,776.90	1.15
Infrastructures	8,283,018,193.61	8,441,213,074.75	(158,194,881.14)	(1.87)	8,108,626,831.01	174,391,362.60	2.15
Buildings	118,319,597.72	118,319,597.72	0.00	0.00	112,170,880.13	6,148,717.59	5.48
Total Capital Assets	\$9,060,385,562.26	\$9,218,838,108.16	(\$158,452,545.90)	(1.72)%	\$8,864,257,772.28	\$196,127,789.98	2.21 %
Total Assets	\$9,415,862,543.16	\$9,594,302,881.69	(\$178,440,338.53)	(1.86)%	\$9,248,490,594.93	\$167,371,948.23	1.81 %
LIABILITIES							
Current Liabilities							
Accounts Payable	16,551,124.37	10,557,605.24	5,993,519.13	56.77	9,201,428.43	7,349,695.94	79.88
Retention Payable	228,150,996.36	226,325,803.40	1,825,192.96	0.81	241,852,354.74	(13,701,358.38)	(5.67)
Other Payables	27,062,380.72	29,232,031.86	(2,169,651.14)	(7.42)	52,521,743.90	(25,459,363.18)	(48.47)
Total Current Liabilities	\$271,764,501.45	\$266,115,440.50	\$5,649,060.95	2.12 %	\$303,575,527.07	(\$31,811,025.62)	(10.48)%
Total Liabilities	\$271,764,501.45	\$266,115,440.50	\$5,649,060.95	2.12 %	\$303,575,527.07	(\$31,811,025.62)	(10.48)%
NET ASSETS							
Capital Equity							
Capital	9,060,385,562.26	9,218,838,108.16	(158,452,545.90)	(1.72)	8,864,257,772.28	196,127,789.98	2.21
Total Capital Equity	\$9,060,385,562.26	\$9,218,838,108.16	(\$158,452,545.90)	(1.72)%	\$8,864,257,772.28	\$196,127,789.98	2.21 %
Fund Balance							
Reserved Fund Balance	(225,539,014.17)	(223,685,782.80)	(1,853,231.37)	0.83	(238,431,790.35)	12,892,776.18	(5.41)
Unreserved Fund Balance	309,251,493.62	333,035,115.83	(23,783,622.21)	(7.14)	319,089,085.93	(9,837,592.31)	(3.08)
Total Fund Balance	\$83,712,479.45	\$109,349,333.03	(\$25,636,853.58)	(23.44)%	\$80,657,295.58	\$3,055,183.87	3.79 %
Total Net Assets	\$9,144,098,041.71	\$9,328,187,441.19	(\$184,089,399.48)	(1.97)%	\$8,944,915,067.86	\$199,182,973.85	2.23 %
Total Liabilities and Net Assets	\$9,415,862,543.16	\$9,594,302,881.69	(\$178,440,338.53)	(1.86)%	\$9,248,490,594.93	\$167,371,948.23	1.81 %

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 6 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 6 of this report and those receipt figures seen throughout the rest of the report are not the same. The figures on page 6 are based on accrual accounting from NDOT's financial systems. The receipt figures throughout the rest of the report are based on the State's Accounting System.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**STATEMENT OF OPERATIONS
ALL OPERATING FUNDS
NOVEMBER 2023**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
Revenue								
State Revenues	51,128,145.33	54,056,916.90	(2,928,771.57)	(5.42)	255,396,652.83	221,704,811.92	33,691,840.91	15.20
Federal Reimbursements	35,069,973.83	58,067,791.87	(22,997,818.04)	(39.61)	316,998,402.04	308,554,578.09	8,443,823.95	2.74
Local Revenues	2,556,942.82	3,702,142.59	(1,145,199.77)	(30.93)	7,011,688.65	20,950,083.05	(13,938,394.40)	(66.53)
Other Entities Revenues	814,835.43	445,349.58	369,485.85	82.97	2,208,108.80	4,135,721.67	(1,927,612.87)	(46.61)
Total Revenue	\$89,569,897.41	\$116,272,200.94	(\$26,702,303.53)	(22.97) %	\$581,614,852.32	\$555,345,194.73	\$26,269,657.59	4.73 %
Expenditures								
Administration	2,791,069.32	2,069,775.19	721,294.13	34.85	10,562,318.21	9,174,309.65	1,388,008.56	15.13
Highway Maintenance	13,651,054.26	22,161,139.47	(8,510,085.21)	(38.40)	90,832,543.39	76,589,943.90	14,242,599.49	18.60
Capital Facilities	2,432,570.99	181,083.17	2,251,487.82	1,243.34	6,396,946.64	2,031,295.16	4,365,651.48	214.92
Services and Support	4,490,188.40	2,879,065.04	1,611,123.36	55.96	17,215,835.34	11,883,329.48	5,332,505.86	44.87
Construction	87,664,603.80	140,474,020.35	(52,809,416.55)	(37.59)	564,079,656.60	528,371,913.87	35,707,742.73	6.76
Highway Safety Office	1,091,896.46	785,723.21	306,173.25	38.97	3,785,888.70	3,521,855.40	264,033.30	7.50
Public Transit	1,324,048.05	1,948,780.08	(624,732.03)	(32.06)	8,339,811.78	10,959,830.38	(2,620,018.60)	(23.91)
Total Expenditures	\$113,445,431.28	\$170,499,586.51	(\$57,054,155.23)	(33.46) %	\$701,213,000.66	\$642,532,477.84	\$58,680,522.82	9.13 %
Excess Revenue (Expenditures)	(\$23,875,533.87)	(\$54,227,385.57)	\$30,351,851.70	(55.97) %	(\$119,598,148.34)	(\$87,187,283.11)	(\$32,410,865.23)	37.17 %

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 revenue closely related to the use of highways in an amount equal to 85% of one quarter of one percent of state General Fund sales tax through June 30, 2042. At least twenty five percent of this fund is to be used for the construction of the expressway system and federally designated high priority corridors. The remaining money is to be used for surface transportation projects of the highest priority as determined by the Department of Transportation.

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

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

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

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

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

**BALANCE SHEET BY FUND
November 2023**

	Roads Operations Cash 2270	Highway Cash 2271	State Highway Capital Improvement 2274	Transportation Infrastructure Bank 2275	Grade Separation 2670	Grade Crossing Protection 2671	State Recreation Road 2672	State Aid Bridge 7757	Total
ASSETS									
Cash	137,193,692.22	41,056,796.26	102,486,840.12	34,115,751.85	5,905,308.34	1,834,725.26	10,017,435.97	64,063.53	332,674,613.55
Other Current Assets	22,802,367.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,802,367.35
Capital Assets	9,060,385,562.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,060,385,562.26
TOTAL ASSETS	\$9,220,381,621.83	\$41,056,796.26	\$102,486,840.12	\$34,115,751.85	\$5,905,308.34	\$1,834,725.26	\$10,017,435.97	\$64,063.53	\$9,415,862,543.16
LIABILITIES									
Current Liabilities	271,764,501.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	271,764,501.45
TOTAL LIABILITIES	\$271,764,501.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$271,764,501.45
NET ASSETS									
Fund Balance	200,918,977.46	(169,176,680.00)	114,489,881.25	39,588,677.49	6,193,007.65	1,707,125.99	10,052,615.54	(462,977.59)	203,310,627.79
Capital Equity	9,060,385,562.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,060,385,562.26
Accrued Interfund Transfer	(9,525,016.84)	0.00	6,133,508.72	2,885,045.10	32,233.23	4,519.02	196,422.47	273,288.30	0.00
Revenues	312,854,087.76	210,233,476.26	43,014,772.94	12,998,664.04	302,759.51	171,113.68	1,719,629.64	320,348.49	581,614,852.32
Costs	(616,016,490.26)	0.00	(61,151,322.79)	(21,356,634.78)	(622,692.05)	(48,033.43)	(1,951,231.68)	(66,595.67)	(701,213,000.66)
TOTAL NET ASSETS	\$8,948,617,120.38	\$41,056,796.26	\$102,486,840.12	\$34,115,751.85	\$5,905,308.34	\$1,834,725.26	\$10,017,435.97	\$64,063.53	\$9,144,098,041.71
TOTAL LIABILITIES AND NET ASSETS	\$9,220,381,621.83	\$41,056,796.26	\$102,486,840.12	\$34,115,751.85	\$5,905,308.34	\$1,834,725.26	\$10,017,435.97	\$64,063.53	\$9,415,862,543.16

FUND BALANCES AND INVESTMENT EARNINGS
Roads Divisions
November 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.

FY24	JUL	AUG	SEPT	OCT	NOV*	DEC	JAN	FEB	MAR	APR	MAY*	JUN
Revenue	107.8	168.9	99.1	116.3	89.6							
Expenditures	143.3	172.3	101.7	170.5	113.4							
Balance	(35.5)	(3.4)	(2.6)	(54.2)	(23.8)							
Cumulative Balance	(35.5)	(38.9)	(41.5)	(95.7)	(119.5)							

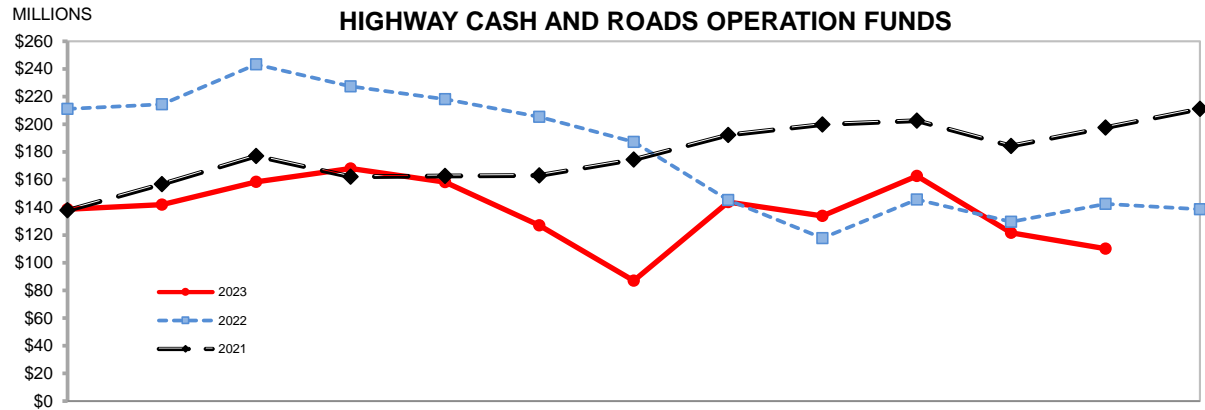
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$845,610.87 in November, with an interest rate of 2.78%. 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 24	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	AVG
Interest Rate	2.54%	2.47%	2.65%	2.74%	2.78%									2.64%
Earnings (Thousands)	\$671	\$819	\$859	\$866	\$846								\$4,061	\$812

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

Total of all funds available as of November 30th is \$316.7 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 \$170.7 million on the 3rd to a low of \$110.2 million on the 27th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
HIGHWAY CASH & ROADS OPERATIONS												
2023	142.0	158.5	168.1	158.2	126.9	87.0	143.8	133.9	162.6	121.6	110.2	
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
STATE HIGHWAY CAPITAL IMPROVEMENT FUND												
2023	93.0	101.5	105.6	109.8	108.9	114.1	122.4	119.4	108.3	108.3	94.1	
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
TRANSPORTATION INFRASTRUCTURE BANK FUND												
2023	45.3	45.7	45.7	47.1	47.9	43.5	42.2	38.1	37.2	35.1	34.1	
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
GRADE CROSSING PROTECTION FUND												
2023	6.5	6.5	7.5	7.5	7.8	7.7	7.9	7.9	8.0	7.7	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
RECREATION ROAD FUND												
2023	10.0	10.0	10.4	10.5	10.6	10.3	10.4	10.4	10.3	10.0	10.0	
2022	10.8	11.0	11.3	11.5	11.0	10.2	9.8	10.1	10.4	10.7	10.3	10.5
2021	10.5	10.8	11.2	11.5	11.6	11.0	10.3	10.5	10.8	11.1	11.3	11.1
STATE AID BRIDGE FUND												
2023	0.0	0.0	0.0	0.0	0.0	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

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

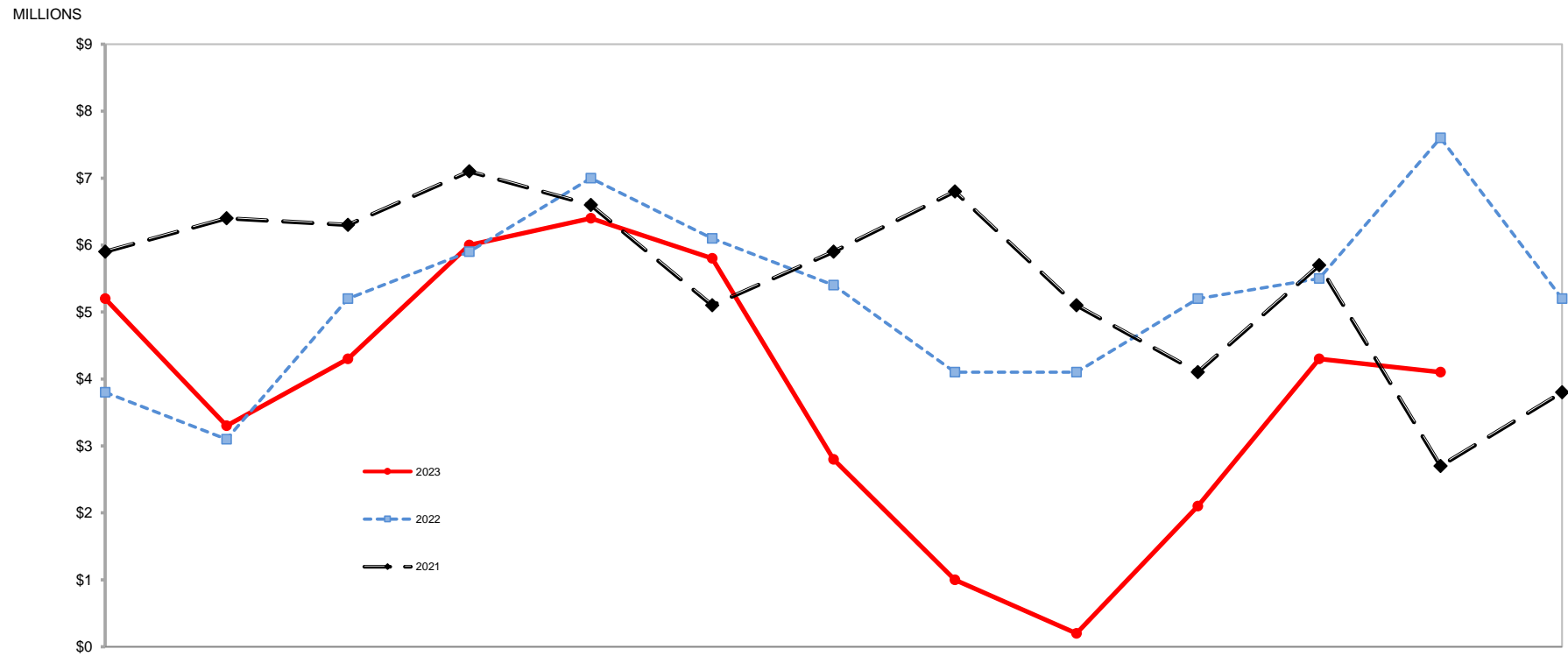
		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
REVENUES:											
450000	Taxes	132,162.86									132,162.86
460000	Intergovernmental			14,498.89				4,624,031.00			4,638,529.89
470000	Sales & Charges				12,533.11	(3,905.80)					8,627.31
480000	Miscellaneous	13,541.56				50,254.37					63,795.93
490000	Other					11,575.23					11,575.23
TOTAL REVENUES		145,704.42		14,498.89	12,533.11	57,923.80	-	4,624,031.00	-	-	4,854,691.22
EXPENDITURES:											
510000	Personal Services										-
520000	Operating Expenses	14,713.82		6,338.40	11,600.43	45,024.92	1,075.61		31,930.36		110,683.54
570000	Travel Expenses	665.65		4,901.59	1,764.78		371.72		943.19		8,646.93
580000	Capital Outlay					12,500.00					12,500.00
590000	Government Aid	7,623.15						4,224,367.00			4,231,990.15
TOTAL EXPENDITURES		23,002.62	-	11,239.99	13,365.21	57,524.92	1,447.33	4,224,367.00	32,873.55	-	4,363,820.62
Excess (Deficiency) of Revenues Over Expenditures		122,701.80	-	3,258.90	(832.10)	398.88	(1,447.33)	399,664.00	(32,873.55)	-	490,870.60
OTHER FINANCING SOURCES (USES):											
	Transfers In			(3,258.90)	832.10					-	
	Transfers Out	2,426.80									
	Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures		125,128.60	-	-	-	398.88	(1,447.33)	399,664.00	(32,873.55)	-	490,870.60
Fund Balance October 31, 2023		238,381.97	(2,899.36)	-	-	1,932,015.00	29,389.98	539,787.67	(28,291.25)	1,263,619.92	3,972,003.93
Fund Balance November 30, 2023		363,510.57	(2,899.36)	-	-	1,932,413.88	27,942.65	939,451.67	(61,164.80)	1,263,619.92	4,462,874.53

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

		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
REVENUES:											
450000	Taxes	739,995.87									739,995.87
460000	Intergovernmental			80,020.95	-	-		22,589,318.48			22,669,339.43
470000	Sales & Charges			4,200.00	67,579.63	1,459.97	38,021.20		-		111,260.80
480000	Miscellaneous	49,295.23				254,972.81			21,189.79		325,457.83
490000	Other					(67.20)					(67.20)
TOTAL REVENUES		789,291.10	-	84,220.95	67,579.63	256,365.58	38,021.20	22,589,318.48	21,189.79	-	23,845,986.73
EXPENDITURES:											
510000	Personal Services	128,916.44		106,917.03	57,827.96	45,996.55	-				339,657.98
520000	Operating Expenses	36,039.85		50,534.46	41,135.23	202,104.69	9,292.73		106,080.52	17,087.92	462,275.40
570000	Travel Expenses	4,980.27		9,356.88	8,788.86	-	1,160.13		2,428.43		26,714.57
580000	Capital Outlay				12,696.00	24,420.00					37,116.00
590000	Government Aid	7,623.15						23,793,586.48			23,801,209.63
TOTAL EXPENDITURES		177,559.71	-	166,808.37	120,448.05	272,521.24	10,452.86	23,793,586.48	108,508.95	17,087.92	24,666,973.58
Excess (Deficiency) of Revenues Over Expenditures		611,731.39	-	(82,587.42)	(52,868.42)	(16,155.66)	27,568.34	(1,204,268.00)	(87,319.16)	(17,087.92)	(820,986.85)
OTHER FINANCING SOURCES (USES):											
	Transfers In			82,587.42	52,868.42		(27,568.34)		87,319.16	-	
	Transfers Out	(195,206.66)						638,000.00			
	Grant \$ transfer	(638,000.00)									
Excess (Deficiency) of Revenues Over Expenditures		(221,475.27)	-	-	-	(16,155.66)	-	(566,268.00)	-	(17,087.92)	(820,986.85)
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 Balance November 30, 2023		330,288.42	(2,899.36)	-	-	1,932,413.88	-	939,451.67	-	1,263,619.92	4,462,874.53

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

Total funds available as of November 30th is \$4.7 million. The chart below compares the Aeronautics Cash Fund monthly lowest level for three calendars years. For this fund, the month ranged from a high of \$6.0 million on the 9th to a low of \$4.1 million on the 7th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
AERONAUTICS CASH FUND												
2023	3.3	4.3	6.0	6.4	5.8	2.8	1.0	0.2	2.1	4.3	4.1	
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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NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

RECEIPTS

Motor Fuel Tax Rates

Effective Date	1/19	7/19	1/20	7/20	1/21	7/21	1/22	7/22	1/23	7/23	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 ¢	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	0.0
Variable Tax ¢	2.6	3.7	2.8	7.4	3.9	3.9	0.0	-1.0	2.2	1.2	-1.0
Wholesale Tax ¢	10.7	9.7	10.2	9.5	8.5	7.5	8.5	9.5	10.5	11.5	1.0
Total Tax ¢	29.6¢	29.7¢	29.3¢	33.2¢	28.7¢	27.7¢	24.8¢	24.8¢	29.0¢	29.0¢	0.0¢

MOTOR FUEL TAX AND SPECIAL FUEL TAX : The receipts in the current month were generated by motor fuel sales in the previous month.

Fixed Tax: Beginning July 1, 2009, the 10.3¢ fixed tax is distributed 7.5¢ to the Nebraska Department of Transportation (NDOT) and 2.8¢ to the cities and counties, 50% each.

Incremental Fixed Tax: Effective January 1, 2016, the fixed tax increased 1 ½¢ each year thru 2019. This cumulative 6¢ increase included 2¢ each to NDOT, cities and counties.

Variable Tax: The NDOT receives the revenue generated from the variable excise tax, which is adjusted semi-annually, and is computed by applying a variable rate determined by the Department multiplied by the average price of motor fuel purchased by state government. The variable rate is determined so that the estimated Highway Cash Fund revenues for the fiscal year are within a statutory range of the Highway Cash Fund appropriation. The variable rate as determined by the Department for FY24 is .4% July through December.

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

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

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

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

STATE HIGHWAY CAPITAL IMPROVEMENT FUND: The Build Nebraska Act designates through June 30, 2042 an amount of highway user revenue equal to 85% of one quarter of one percent of state General Fund sales tax revenue on all taxable purchases for use on state highways. Fund balance includes interest on invested funds.

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. Fund balance includes interest on invested funds.

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-2024 RECEIPTS
AS OF NOVEMBER 30, 2023
Roads Division
(\$ THOUSANDS)**

Highway Cash Fund:	TOTAL PROJECTED June 2023	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	\$ 105,331	\$ 9,294	\$ 9,129	\$ (165)	(1.8%)	\$ 46,955	\$ 46,536	\$ (418)	(0.9%)
Incremental Fixed	28,088	2,478	2,443	(36)	(1.5%)	12,521	12,452	(69)	(0.6%)
Variable	11,577	1,487	1,466	(21)	(1.4%)	8,789	8,766	(23)	(0.3%)
Wholesale	109,357	9,406	9,271	(135)	(1.4%)	46,676	46,402	(273)	(0.6%)
Credit to State Hwy Capital Impr Fund	n/a		(8,390)				(24,815)		
Subtotal	254,353	22,666	13,918	(8,748)	(38.6%)	114,940	89,342	(25,598)	(22.3%)
Motor Vehicle Registrations	37,893	2,858	2,838	(20)	(0.7%)	15,494	14,970	(524)	(3.4%)
Prorate Registrations	14,290	960	942	(18)	(1.9%)	3,064	3,070	6	0.2%
Subtotal	52,183	3,818	3,780	(38)	(1.0%)	18,558	18,040	(518)	(2.8%)
Sales Tax on Motor Vehicles	178,987	14,979	14,834	(145)	(1.0%)	78,706	77,486	(1,220)	(1.5%)
BNA Sales Tax	n/a		8,390				24,815		
Interest	3,350	224	534	310	138.2%	1,274	2,357	1,083	85.0%
Sale of Supplies and Materials	1,500	91	74	(17)	(18.9%)	600	260	(340)	(56.7%)
Sale of Fixed Assets	1,400	120	59	(61)	(51.1%)	547	225	(322)	(58.8%)
Excess Limit	3,000	208	226	18	8.7%	1,308	1,316	8	0.6%
Overload Fines	600	59	49	(10)	(16.1%)	269	224	(45)	(16.7%)
Other Fees	2,100	232	103	(129)	(55.8%)	735	445	(290)	(39.4%)
SUBTOTAL HIGHWAY CASH FUND	\$ 497,473 (A)	\$ 42,397	\$ 41,966	\$ (431)	(1.0%)	\$ 216,937	\$ 214,511	\$ (2,426) (B)	(1.1%)
Incremental Tax Transfer to TIB Fund	(28,051)	(2,525)	(2,475)	50	(2.0%)	(\$12,377)	(12,548)	(171)	1.4%
SUBTOTAL ROADS OPERATIONS CASH FUND	\$ 469,422	\$ 39,872	\$ 39,491	\$ (381)	(1.0%)	\$ 204,560	\$ 201,963	\$ (2,597)	(1.3%)
State Hwy Capital Impr Fund	99,700	8,406	8,636	230	2.7%	41,867	43,015	1,148	2.7%
Transportation Infrastructure Bank Fund (TIB)	28,551	2,558	2,560	3	0.1%	12,568	12,999	431	3.4%
Grade Crossing Protection Fund	2,680	38	64	26	67.9%	746	474	(272)	(36.5%)
Recreation Road Fund	4,100	301	308	7	2.4%	1,736	1,720	(16)	(0.9%)
State Aid Bridge Fund	768	64	64	0	0.1%	320	320	0	0.1%
TOTAL STATE RECEIPTS	\$ 605,221	\$ 51,239	\$ 51,124	\$ (115)	(0.2%)	\$ 261,797	\$ 260,490	\$ (1,307)	(0.5%)
Federal Receipts									
FHWA	449,400	44,945	35,329	(9,616)	(21.4%)	268,417	321,545	53,128	19.8%
Transit	38,300	1,797	1,148	(649)	(36.1%)	15,223	7,448	(7,775)	(51.1%)
Highway Safety	6,500	628	769	141	22.5%	2,028	2,814	786	38.7%
Subtotal-Federal Receipts	494,200	47,370	37,246	(10,124)	(21.4%)	285,668	331,807	46,139	16.2%
Local Receipts	15,000	1,234	462	(772)	(62.6%)	8,388	101	(8,287)	(98.8%)
Other Entities	6,000	438	380	(58)	(13.3%)	2,788	1,328	(1,460)	(52.4%)
TOTAL DEPARTMENT RECEIPTS	\$ 1,120,421	\$ 100,281	\$ 89,211	\$ (11,070)	(11.0%)	\$ 558,641	\$ 593,727	\$ 35,085	6.3%

HIGHWAY CASH FUND APPROPRIATION ANALYSIS	
(A) Total Projected Receipts as of June 2023	\$ 497,473
(B) Receipts Over/(Under) Projection To Date	(2,426)
Previous year's receipts over appropriation	56
Total Modified Projected Receipts	\$ 495,103
Highway Cash Fund Appropriation	\$ 494,000
Projected Receipts Over / (Under) Appropriation	1,103
% Variance From Appropriation	0.2%

** Numbers may not add due to rounding.

** Projections are updated semiannually in December and June.

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

BUDGET STATUS REPORT
 AGENCY SUMMARY BY RESOURCE
 November 2023

COST BY RESOURCE	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
Personal Services						
Permanent Salaries	128,338,492.39	13,671,340.91	49,124,605.49	79,213,886.90	38.28%	0.00
Temporary Salaries	2,568,865.84	245,712.82	1,409,049.23	1,159,816.61	54.85%	0.00
Overtime	7,328,153.77	905,690.32	3,333,277.36	3,994,876.41	45.49%	0.00
Employee Benefits	43,822,743.23	3,996,148.35	16,951,503.66	26,871,239.57	38.68%	0.00
SUBTOTAL: Personal Services	\$182,058,255.23	\$18,818,892.40	\$70,818,435.74	\$111,239,819.49	38.90%	\$0.00
Operating Expenses						
Utilities	3,897,155.00	247,397.08	1,270,245.31	2,626,909.69	32.59%	0.00
Rentals	947,752.66	82,810.52	492,092.43	455,660.23	51.92%	1,800.00
Repairs & Maintenance	9,975,460.00	1,210,789.71	4,590,594.56	5,384,865.44	46.02%	642,863.09
Maintenance Contracts	13,361,761.92	1,248,727.91	7,371,448.87	5,990,313.05	55.17%	26,519,436.01
Engineering Contracts	43,185,566.00	3,465,214.40	16,031,225.87	27,154,340.13	37.12%	60,931,815.65
Contractual Services	49,268,209.22	1,139,202.87	4,542,632.76	44,725,576.46	9.22%	11,747,287.53
Technology Expenses	17,766,599.62	2,378,390.21	9,088,395.61	8,678,204.01	51.15%	6,471,468.33
Other Operating Expenses	6,137,703.79	81,862.61	2,913,212.02	3,224,491.77	47.46%	0.00
SUBTOTAL: Operating Expenses	\$144,540,208.21	\$9,854,395.31	\$46,299,847.43	\$98,240,360.78	32.03%	\$106,314,670.61
Supplies and Materials						
General Supplies & Materials	1,893,209.13	110,706.76	540,009.64	1,353,199.49	28.52%	778,391.79
Maint & Const Materials	33,214,744.01	2,533,705.20	31,830,046.65	1,384,697.36	95.83%	0.00
Automotive Supplies & Materials	15,433,225.00	1,799,267.75	8,206,357.07	7,226,867.93	53.17%	0.00
SUBTOTAL: Supplies and Materials	\$50,541,178.14	\$4,443,679.71	\$40,576,413.36	\$9,964,764.78	80.28%	\$778,391.79
Travel						
In State Travel	978,627.80	74,148.62	389,467.87	589,159.93	39.80%	0.00
Out of State Travel	364,595.07	12,520.07	98,259.65	266,335.42	26.95%	0.00
SUBTOTAL: Travel	\$1,343,222.87	\$86,668.69	\$487,727.52	\$855,495.35	36.31%	\$0.00
Capital Outlay						
Land	16,500,000.00	1,453,456.50	4,940,269.52	11,559,730.48	29.94%	0.00
Hwy. Constr. - Contract Pymt.	710,419,817.63	61,933,202.75	453,420,055.09	256,999,762.54	63.82%	677,593,378.81
Buildings	39,639,715.38	2,395,790.18	6,267,040.21	33,372,675.17	15.81%	10,164,503.64
Heavy Equipment and Vehicles	26,343,425.00	692,414.00	14,281,533.76	12,061,891.24	54.21%	20,883,704.98
IT Hardware / Software	100,000.00	0.00	0.00	100,000.00	0.00%	0.00
Specialty Equipment	1,665,700.00	156,731.95	658,476.00	1,007,224.00	39.53%	562,140.00
SUBTOTAL: Capital Outlay	\$794,668,658.01	\$66,631,595.38	\$479,567,374.58	\$315,101,283.43	60.35%	\$709,203,727.43
Government Aid & Distr						
Public Transit Aid	42,312,705.00	1,262,673.29	8,099,714.67	34,212,990.33	19.14%	59,625,507.47
Highway Safety Office	6,200,000.00	1,036,638.94	3,445,608.54	2,754,391.46	55.57%	11,405,041.06
Other Government Aid	45,251,000.00	11,310,887.56	51,917,878.82	(6,666,878.82)	114.73%	120,666,002.52
SUBTOTAL: Government Aid & Distr	\$93,763,705.00	\$13,610,199.79	\$63,463,202.03	\$30,300,502.97	67.68%	\$191,696,551.05
Internal Redistributions						
Redistribution	0.00	0.00	0.00	0.00	0.00%	0.00
SUBTOTAL: Internal Redistributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
AGENCY TOTAL	\$1,266,915,227.46	\$113,445,431.28	\$701,213,000.66	\$565,702,226.80	55.35%	\$1,007,993,340.88

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

COST BY PROGRAM	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
Administration						
Administration	24,925,529.04	2,786,608.41	10,544,926.69	14,380,602.35	42.31%	761,838.41
Boards & Commissions	53,000.00	4,460.91	17,391.52	35,608.48	32.81%	0.00
SUBTOTAL: Administration	\$24,978,529.04	\$2,791,069.32	\$10,562,318.21	\$14,416,210.83	42.29%	\$761,838.41
Service and Support						
Charges to Others	2,000,000.00	24,545.37	265,257.89	1,734,742.11	13.26%	55,243.33
Deficiency Claims	25,000.00	0.00	0.00	25,000.00	0.00%	0.00
Supply Base/Inventories	2,500,000.00	749,260.72	2,362,483.75	137,516.25	94.50%	176,470.00
Building Operations	10,375,839.68	1,680,592.44	5,651,717.78	4,724,121.90	54.47%	3,674,882.70
Business Technology Services	18,063,023.32	2,188,954.01	7,679,057.44	10,383,965.88	42.51%	6,721,059.80
Support Centers	1,000,000.00	(32,569.90)	445,997.81	554,002.19	44.60%	0.00
Payroll Clearing	626,525.00	(120,594.24)	811,320.67	(184,795.67)	129.50%	2,050.00
SUBTOTAL: Service and Support	\$34,590,388.00	\$4,490,188.40	\$17,215,835.34	\$17,374,552.66	49.77%	\$10,629,705.83
Capital Facilities						
Capital Facilities	37,846,715.38	2,432,570.99	6,396,946.64	31,449,768.74	16.90%	9,518,937.79
SUBTOTAL: Capital Facilities	\$37,846,715.38	\$2,432,570.99	\$6,396,946.64	\$31,449,768.74	16.90%	\$9,518,937.79
Highway Maintenance						
System Preservation	46,000,000.00	2,988,520.33	32,977,367.13	13,022,632.87	71.69%	1,866,594.84
Operations	46,000,000.00	4,892,487.28	24,498,164.79	21,501,835.21	53.26%	24,613,447.03
Snow and Ice Control	40,000,000.00	1,995,942.99	6,885,555.65	33,114,444.35	17.21%	1,412,090.15
Unusual & Disaster Oper	2,000,000.00	362,624.23	1,886,679.35	113,320.65	94.33%	1,044,040.00
Equipment Operations	27,000,000.00	986,145.13	15,355,211.80	11,644,788.20	56.87%	21,106,188.91
Indirect Charges	19,110,422.02	2,425,334.30	9,229,564.67	9,880,857.35	48.30%	510,865.00
SUBTOTAL: Highway Maintenance	\$180,110,422.02	\$13,651,054.26	\$90,832,543.39	\$89,277,878.63	50.43%	\$50,553,225.93
Highway Construction						
Preliminary Engineering	54,000,000.00	4,880,401.46	22,141,884.17	31,858,115.83	41.00%	49,948,468.84
Right-Of-Way	15,000,000.00	1,712,641.22	5,888,743.47	9,111,256.53	39.26%	180,076.05
Construction	667,014,823.06	62,810,791.39	455,281,861.22	211,732,961.84	68.26%	678,105,097.58
Construction Engineering	30,000,000.00	3,497,041.34	15,620,410.57	14,379,589.43	52.07%	1,624,009.72
SUBTOTAL: Highway Construction	\$766,014,823.06	\$72,900,875.41	\$498,932,899.43	\$267,081,923.63	65.13%	\$729,857,652.19
Construction Related Expense						
Overhead	14,630,552.96	2,180,035.97	8,492,240.88	6,138,312.08	58.04%	5,777,718.79
Planning & Research	15,000,000.00	1,453,044.11	4,955,765.16	10,044,234.84	33.04%	14,202,281.06
Local Systems	145,000,000.00	11,130,648.31	51,698,751.13	93,301,248.87	35.65%	115,661,432.35
Highway Safety Office	6,419,692.00	1,091,896.46	3,785,888.70	2,633,803.30	58.97%	11,405,041.06
Public Transportation Asst	42,324,105.00	1,324,048.05	8,339,811.78	33,984,293.22	19.70%	59,625,507.47
SUBTOTAL: Construction Related Expense	\$223,374,349.96	\$17,179,672.90	\$77,272,457.65	\$146,101,892.31	34.59%	\$206,671,980.73
AGENCY TOTAL	\$1,266,915,227.46	\$113,445,431.28	\$701,213,000.66	\$565,702,226.80	55.35%	\$1,007,993,340.88

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

<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
Personal Services							
Permanent Salaries	1,526,799.70	3,770,366.62	0.00	3,718,125.59	3,542,406.22	1,113,642.78	13,671,340.91
Temporary Salaries	28,811.04	18,160.96	0.00	146,466.47	36,918.35	15,356.00	245,712.82
Overtime	19,468.73	56,653.18	0.00	312,669.89	500,283.38	16,615.14	905,690.32
Employee Benefits	0.00	3,996,148.35	0.00	0.00	0.00	0.00	3,996,148.35
SUBTOTAL: Personal Services	\$1,575,079.47	\$7,841,329.11	\$0.00	\$4,177,261.95	\$4,079,607.95	\$1,145,613.92	\$18,818,892.40
Operating Expenses							
Utilities	0.00	148,790.74	0.00	97,555.37	999.31	51.66	247,397.08
Rentals	3,163.16	1,420.18	0.00	78,227.18	0.00	0.00	82,810.52
Repairs & Maintenance	1,642.41	474,090.89	0.00	715,827.32	5,261.05	13,968.04	1,210,789.71
Maintenance Contracts	0.00	0.00	0.00	1,248,727.91	0.00	0.00	1,248,727.91
Engineering Contracts	119,531.54	31,085.00	36,780.81	9,147.45	2,038,686.72	1,229,982.88	3,465,214.40
Contractual Services	35,080.60	211,960.12	0.00	628,588.71	164,359.00	99,214.44	1,139,202.87
Technology Expenses	0.00	1,708,291.22	0.00	379,506.96	70,034.47	220,557.56	2,378,390.21
Other Operating Expenses	43,783.71	29,042.95	0.00	2,613.32	2,049.85	4,372.78	81,862.61
SUBTOTAL: Operating Expenses	\$203,201.42	\$2,604,681.10	\$36,780.81	\$3,160,194.22	\$2,281,390.40	\$1,568,147.36	\$9,854,395.31
Supplies and Materials							
General Supplies & Materials	58,479.44	2,855.98	0.00	45,875.70	30.40	3,465.24	110,706.76
Maint & Const Materials	0.00	77,088.00	0.00	2,420,572.08	17,667.62	18,377.50	2,533,705.20
Automotive Supplies & Materials	0.00	644,199.66	0.00	1,155,033.49	0.00	34.60	1,799,267.75
SUBTOTAL: Supplies and Materials	\$58,479.44	\$724,143.64	\$0.00	\$3,621,481.27	\$17,698.02	\$21,877.34	\$4,443,679.71
Travel							
In State Travel	26,977.21	14,647.84	0.00	3,598.08	9,893.37	19,032.12	74,148.62
Out of State Travel	1,298.40	10,468.39	0.00	0.00	0.00	753.28	12,520.07
SUBTOTAL: Travel	\$28,275.61	\$25,116.23	\$0.00	\$3,598.08	\$9,893.37	\$19,785.40	\$86,668.69
Capital Outlay							
Land	0.00	0.00	0.00	0.00	1,452,516.50	940.00	1,453,456.50
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	61,933,202.75	0.00	61,933,202.75
Buildings	0.00	0.00	2,395,790.18	0.00	0.00	0.00	2,395,790.18
Heavy Equipment and Vehicles	0.00	0.00	0.00	692,414.00	0.00	0.00	692,414.00
Specialty Equipment	0.00	102,657.25	0.00	0.00	26,100.00	27,974.70	156,731.95
SUBTOTAL: Capital Outlay	\$0.00	\$102,657.25	\$2,395,790.18	\$692,414.00	\$63,411,819.25	\$28,914.70	\$66,631,595.38
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	1,262,673.29	1,262,673.29
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	1,036,638.94	1,036,638.94
Other Government Aid	0.00	0.00	0.00	0.00	30,492.15	11,280,395.41	11,310,887.56
SUBTOTAL: Government Aid & Distr	\$0.00	\$0.00	\$0.00	\$0.00	\$30,492.15	\$13,579,707.64	\$13,610,199.79
Internal Redistributions							
Redistribution	926,033.38	(6,807,738.93)	0.00	1,996,104.74	3,069,974.27	815,626.54	0.00
SUBTOTAL: Internal Redistributions	\$926,033.38	(\$6,807,738.93)	\$0.00	\$1,996,104.74	\$3,069,974.27	\$815,626.54	\$0.00
GRAND TOTAL:	\$2,791,069.32	\$4,490,188.40	\$2,432,570.99	\$13,651,054.26	\$72,900,875.41	\$17,179,672.90	\$113,445,431.28

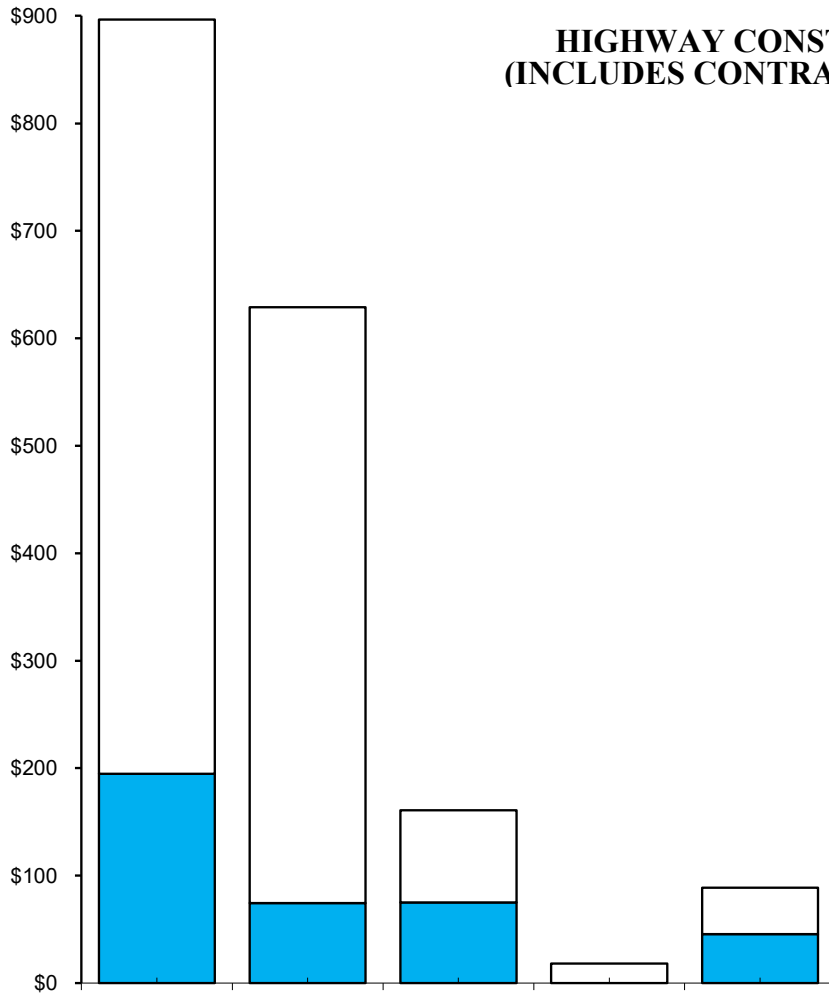
**PROGRAM STATUS REPORT
FISCAL YEAR TO DATE - NOVEMBER 2023**

<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
Personal Services							
Permanent Salaries	5,444,396.71	11,736,217.31	0.00	14,327,782.84	13,414,996.87	4,201,211.76	49,124,605.49
Temporary Salaries	109,910.80	82,969.94	0.00	844,036.35	274,415.84	97,716.30	1,409,049.23
Overtime	62,542.67	342,109.07	0.00	906,202.93	1,954,362.58	68,060.11	3,333,277.36
Employee Benefits	0.00	16,951,503.66	0.00	0.00	0.00	0.00	16,951,503.66
SUBTOTAL: Personal Services	\$5,616,850.18	\$29,112,799.98	\$0.00	\$16,078,022.12	\$15,643,775.29	\$4,366,988.17	\$70,818,435.74
Operating Expenses							
Utilities	0.00	788,478.99	0.00	476,967.31	4,541.67	257.34	1,270,245.31
Rentals	9,374.11	37,144.77	0.00	444,523.55	300.00	750.00	492,092.43
Repairs & Maintenance	10,754.13	1,158,449.02	0.00	3,400,364.42	6,454.25	14,572.74	4,590,594.56
Maintenance Contracts	0.00	435.00	0.00	7,371,013.87	0.00	0.00	7,371,448.87
Engineering Contracts	531,226.88	67,190.00	202,739.43	39,744.54	11,724,032.78	3,466,292.24	16,031,225.87
Contractual Services	359,451.75	1,040,422.72	0.00	1,836,340.73	269,872.37	1,036,545.19	4,542,632.76
Technology Expenses	0.00	6,323,067.25	0.00	1,312,737.12	439,588.16	1,013,003.08	9,088,395.61
Other Operating Expenses	206,512.19	1,433,156.98	0.00	981,807.05	11,021.98	280,713.82	2,913,212.02
SUBTOTAL: Operating Expenses	\$1,117,319.06	\$10,848,344.73	\$202,739.43	\$15,863,498.59	\$12,455,811.21	\$5,812,134.41	\$46,299,847.43
Supplies and Materials							
General Supplies & Materials	303,624.32	(12,767.06)	0.00	220,254.41	30.40	28,867.57	540,009.64
Maint & Const Materials	9,244.39	987,611.89	0.00	30,432,411.25	233,580.19	167,198.93	31,830,046.65
Automotive Supplies & Materials	0.00	2,153,165.95	0.00	6,052,843.97	0.00	347.15	8,206,357.07
SUBTOTAL: Supplies and Materials	\$312,868.71	\$3,128,010.78	\$0.00	\$36,705,509.63	\$233,610.59	\$196,413.65	\$40,576,413.36
Travel							
In State Travel	77,149.91	107,492.97	0.00	22,166.07	80,546.09	102,112.83	389,467.87
Out of State Travel	7,709.13	88,039.01	0.00	0.00	817.00	1,694.51	98,259.65
SUBTOTAL: Travel	\$84,859.04	\$195,531.98	\$0.00	\$22,166.07	\$81,363.09	\$103,807.34	\$487,727.52
Capital Outlay							
Land	0.00	0.00	0.00	0.00	4,937,753.50	2,516.02	4,940,269.52
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	453,420,055.09	0.00	453,420,055.09
Buildings	0.00	72,833.00	6,194,207.21	0.00	0.00	0.00	6,267,040.21
Heavy Equipment and Vehicles	0.00	0.00	0.00	14,281,533.76	0.00	0.00	14,281,533.76
Specialty Equipment	0.00	102,657.25	0.00	18,819.79	356,853.00	180,145.96	658,476.00
SUBTOTAL: Capital Outlay	\$0.00	\$175,490.25	\$6,194,207.21	\$14,300,353.55	\$458,714,661.59	\$182,661.98	\$479,567,374.58
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	8,099,714.67	8,099,714.67
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	3,445,608.54	3,445,608.54
Other Government Aid	0.00	0.00	0.00	0.00	44,868.11	51,873,010.71	51,917,878.82
SUBTOTAL: Government Aid & Distr	\$0.00	\$0.00	\$0.00	\$0.00	\$44,868.11	\$63,418,333.92	\$63,463,202.03
Internal Redistributions							
Redistribution	3,430,421.22	(26,244,342.38)	0.00	7,862,993.43	11,758,809.55	3,192,118.18	0.00
SUBTOTAL: Internal Redistributions	\$3,430,421.22	(\$26,244,342.38)	\$0.00	\$7,862,993.43	\$11,758,809.55	\$3,192,118.18	\$0.00
GRAND TOTAL:	\$10,562,318.21	\$17,215,835.34	\$6,396,946.64	\$90,832,543.39	\$498,932,899.43	\$77,272,457.65	\$701,213,000.66

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

COST BY ORGANIZATIONAL STRUCTURE	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
OFFICE OF THE DIRECTOR						
110 - DIRECTOR AND DEPUTIES	919,848.24	115,352.79	393,273.16	526,575.08	42.75%	0.00
140 - LEGAL	2,916,132.68	95,782.62	479,681.63	2,436,451.05	16.45%	171,636.73
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,976,890.09	242,307.88	1,065,143.81	1,911,746.28	35.78%	325,240.41
SUBTOTAL: OFFICE OF THE DIRECTOR	\$6,812,871.01	\$453,443.29	\$1,938,098.60	\$4,874,772.41	28.45%	\$496,877.14
OFFICE OF ENGINEERING						
130 - CONTROLLER DIVISION	2,602,976.95	269,003.86	967,921.27	1,635,055.68	37.19%	0.00
250 - STRATEGIC PLANNING DIVISION	4,029,292.90	369,599.05	1,709,179.93	2,320,112.97	42.42%	1,274,351.26
320 - BRIDGE DIVISION	9,245,148.00	1,207,497.61	4,144,846.94	5,100,301.06	44.83%	3,115,771.18
340 - TRAFFIC ENGINEERING DIVISION	6,060,248.30	484,349.21	2,343,521.15	3,716,727.15	38.67%	356,781.60
350 - RIGHT OF WAY DIVISION	5,654,797.85	558,615.24	2,099,412.46	3,555,385.39	37.13%	13,826.30
360 - PROJECT DEVELOPMENT DIVISION	17,681,606.59	1,523,623.32	5,403,933.84	12,277,672.75	30.56%	21,203,068.63
370 - ROADWAY DESIGN DIVISION	31,108,089.36	1,963,146.22	11,589,604.12	19,518,485.24	37.26%	26,680,868.89
420 - PROGRAM MANAGEMENT DIVISION	2,089,469.67	168,005.27	645,637.13	1,443,832.54	30.90%	587,511.04
580 - LOCAL ASSISTANCE DIVISION	3,635,204.71	279,386.27	1,377,774.60	2,257,430.11	37.90%	2,584,863.83
SUBTOTAL: OFFICE OF ENGINEERING	\$82,106,834.33	\$6,823,226.05	\$30,281,831.44	\$51,825,002.89	36.88%	\$55,817,042.73
OFFICE OF AERONAUTICS						
160 - AERONAUTICS	0.00	217,924.17	217,962.42	(217,962.42)	0.00%	0.00
SUBTOTAL: OFFICE OF AERONAUTICS	\$0.00	\$217,924.17	\$217,962.42	(\$217,962.42)	0.00%	\$0.00
OFFICE OF OPERATIONS						
170 - HUMAN RESOURCES DIVISION	3,833,532.81	306,760.30	1,197,498.96	2,636,033.85	31.24%	2,050.00
260 - OPERATIONS DIVISION	20,619,494.14	2,434,015.68	7,842,362.73	12,777,131.41	38.03%	7,579,154.41
280 - BUSINESS TECH SUPPORT DIVISION	33,676,464.87	2,793,913.84	10,761,405.25	22,915,059.62	31.96%	7,249,860.12
380 - CONSTRUCTION DIVISION	3,648,279.23	379,706.49	1,441,967.64	2,206,311.59	39.52%	63,467.12
390 - MATERIALS & RESEARCH DIVISION	14,463,677.79	1,184,634.04	3,859,828.57	10,603,849.22	26.69%	6,225,831.90
610 - DISTRICT 1	38,509,729.60	3,478,659.24	17,179,659.50	21,330,070.10	44.61%	6,470,841.16
620 - DISTRICT 2	26,091,065.25	2,592,562.86	10,744,367.19	15,346,698.06	41.18%	8,489,257.63
630 - DISTRICT 3	38,729,435.26	3,040,533.04	15,707,789.22	23,021,646.04	40.56%	4,875,253.99
640 - DISTRICT 4	37,591,583.12	3,006,175.36	17,314,601.22	20,276,981.90	46.06%	6,235,273.11
650 - DISTRICT 5	25,661,159.34	2,132,192.19	10,366,679.72	15,294,479.62	40.40%	5,411,759.39
660 - DISTRICT 6	29,354,666.56	2,311,109.56	13,067,612.68	16,287,053.88	44.52%	6,654,908.42
670 - DISTRICT 7	22,756,326.60	1,665,758.51	8,938,116.82	13,818,209.78	39.28%	5,645,520.77
680 - DISTRICT 8	18,601,514.93	1,521,398.83	8,080,501.01	10,521,013.92	43.44%	3,318,636.83
SUBTOTAL: OFFICE OF OPERATIONS	\$313,536,929.50	\$26,847,419.94	\$126,502,390.51	\$187,034,538.99	40.35%	\$68,221,814.85
OFFICE OF BROADBAND						
590 - BROADBAND EQUITY ACCESS DEPLOYMENT	1,780,378.00	187,830.92	711,592.07	1,068,785.93	39.97%	727,017.63
SUBTOTAL: OFFICE OF BROADBAND	\$1,780,378.00	\$187,830.92	\$711,592.07	\$1,068,785.93	39.97%	\$727,017.63
BUDGETARY CONTROL						
902 - SUPPLY BASE	0.00	639,991.14	1,937,577.98	(1,937,577.98)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	9,068,972.00	(1,259,059.11)	8,543,127.66	525,844.34	94.20%	79,000.00
904 - TRANSPORTATION CAPITAL	853,609,242.62	79,534,654.88	531,080,419.98	322,528,822.64	62.22%	882,651,588.53
SUBTOTAL: BUDGETARY CONTROL	\$862,678,214.62	\$78,915,586.91	\$541,561,125.62	\$321,117,089.00	62.78%	\$882,730,588.53
AGENCY TOTAL	\$1,266,915,227.46	\$113,445,431.28	\$701,213,000.66	\$565,702,226.80	55.35%	\$1,007,993,340.88

**FY-2024
HIGHWAY CONSTRUCTION CONTRACT LETTINGS
(INCLUDES CONTRACTED CONSTRUCTION COSTS ONLY)
\$ IN MILLIONS**



SUMMARY BY PROGRAM YEAR					
LETTING DATE	STATE SYSTEM			LOCAL SYSTEM	TOTAL
	FY-2024 PROGRAM PROJECTS	PRIOR YEAR PROJECTS	ADVANCED PROJECTS	FY-2024 PROJECTS	
7/13 & 20 & 27/2023	0.93	7.33		18.56	26.82
8/24/2023	9.92	19.32		3.35	32.59
9/28/2023	51.86	24.18		3.23	79.27
10/19/2023	3.56	4.95		20.26	28.77
11/16/2023	8.12	19.30			27.42
12/14/2023					
2/1 & 2/29/2024					
4/11/2024					
5/16/2024					
6/20/2024					
	74.39	75.08	0.00	45.40	194.87

SUMMARY BY DISTRICT									
LETTING DATE	D-1	D-2	D-3	D-4	D-5	D-6	D-7	D-8	TOTAL
7/13 & 20 & 27/2023	1.19		18.56		5.34	0.93		0.80	26.82
8/24/2023	23.74	4.96		0.39				3.50	32.59
9/28/2023	1.41	21.02	0.19	40.04	1.57		11.81	3.23	79.27
10/19/2023	8.86	4.95						14.96	28.77
11/16/2023	4.30				11.96		6.53	4.63	27.42
12/14/2023									
2/1 & 2/29/2024									
4/11/2024									
5/16/2024									
6/20/2024									
	39.50	30.93	18.75	40.43	18.87	0.93	18.34	27.12	194.87

	Total	State System			Local System
	Letting(1)	FY-2024 Program (2)	Prior Year Projects (3)	Advanced Projects	FY-2024 Program (4)
% Let to Date	21.7%	11.8%	46.7%	0.0%	51.2%
Actual \$ Let	194.87	74.39	75.08	0.00	45.40
Projected \$ Remaining	701.92	554.68	85.67	18.22	43.35
Total	\$896.79	\$629.07	\$160.75	\$18.22	\$88.75

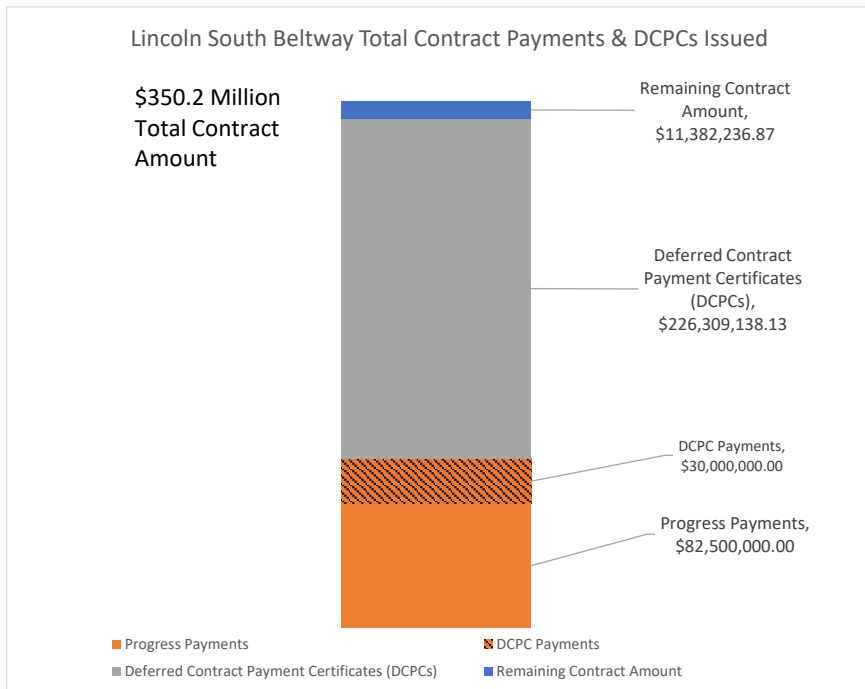
- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
 - (2) FY-2024 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
 - (3) Prior Year Projects - Includes projects from previous years' programs.
 - (4) Local System Program - Includes all local system projects.
- Projected dollars are updated estimates as of November 30, 2023.

Lincoln South Beltway Construction Contract Payments and Deferred Payment Certificates Issued

Through November 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 November 2023)

Remaining Contract Amount	\$11,382,237
Progress Payments	\$82,500,000
Deferred Contract Payment Certificates (DCPCs)	\$226,309,138
DCPC Payments	\$30,000,000

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

FY 2024	\$14,941,375
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	\$29,886,375
FY 2032	<u>\$2,202,388</u>
Total DCPCs to date	\$226,309,138

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	27,313	211,788	30,180	225,399	30,784	229,907
Surface Transportation Block Grant (STBG)	11,717	88,296	13,136	97,777	13,202	98,923	1,036	100,901	14,682	109,654	14,976	111,847
STBG - Bridge Off System		3,777		5,036		5,036		5,036				
STBG - Flexible - Any Area		33,159		35,391		36,200		37,025				
STBG - MAPA - Omaha		16,227		17,760		18,116		19,684				
STBG - LCLC - Lincoln		6,395		7,000		7,140		7,632				
STBG - 5,001 to 200,000 Population		8,919										
STBG 5K-49,999 Population				7,948		8,107		7,729				
STBG 50K-200K Population				1,813		1,849		1,893				
STBG - 5,000 and Less Population		13,604		14,890		15,188		14,469				
Highway Planning		4,661		5,179		5,465		5,575				
Research		1,554		2,760		1,822		1,858				
Transportation Alternatives (TAP)	768	5,801	1,312	10,206	1,329	10,434	1,357	10,667				
Recreational Trails	82	1,217	81	1,205	82	1,217	82	1,217				
Highway Safety Improvement Prog (HSIP)	2,359	15,713	2,879	19,794	2,580	20,202	2,590	20,692	3,177	21,674	3,246	22,185
Rail-Highway Crossings	245	3,883	245	3,886	245	3,952	245	3,944	245	3,886	245	3,886
Congestion Mitigation & Air Qual (CMAQ)	2,444	10,744	1,983	10,985	2,293	11,205	2,335	11,429	2,692	11,896	2,746	12,134
Metropolitan Planning	358	1,777	438	2,186	447	2,230	456	2,275	465	2,320	474	2,367
National Freight Program	1,489	10,663	1,346	9,824	1,373	10,020	1,399	10,220	1,458	10,637	1,487	10,850
Carbon Reduction Program			1,234	9,214	1,258	9,398	1,283	9,586	1,309	9,777	1,335	9,973
PROTECT Formula			1,403	10,476	1,431	10,686	1,459	10,900	1,489	11,118	1,518	11,340
Redistribution - Certain Authorizations	55	0.398	393	2,869	128	0.934	101	0.738				
Redistribution - TIFIA												
Sub-Total Core Funds	\$42,328	\$ 312.023	\$ 49,586	\$ 381.800	\$ 51,538	\$ 386.742	\$ 39,656	\$ 394.357	\$ 55,697	\$ 406.361	\$ 56,811	\$ 414.489
National Highway Perf Exempt	603	4,524	602	4,500	603	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	879	6,436	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												
Total	\$42,931	\$ 316.547	\$ 59,357	\$ 500.186	\$ 61,331	\$ 468.073	\$ 46,446	\$ 450.293	\$ 61,505	\$ 457.361	\$ 62,619	\$ 465.489
Obligation Authority												
Core Formula Obligation Limitation	46,365	277,251	57,473	345,402	58,765	339,011	7,704	43,609				
August Redistribution	4,178	20,000	6,177	26,000	7,915	55,000						
Total Annual Obligation Authority	\$50,543	297,251	\$ 57,473	371,402	\$ 66,680	394,011						

Not available at this time.

Not available at this time.

Footnotes:
Fiscal 2025 through Fiscal 2026 amounts are AASHTO estimates.
FY24 Apportionment per Public Law 117-58 through September 30, 2024.

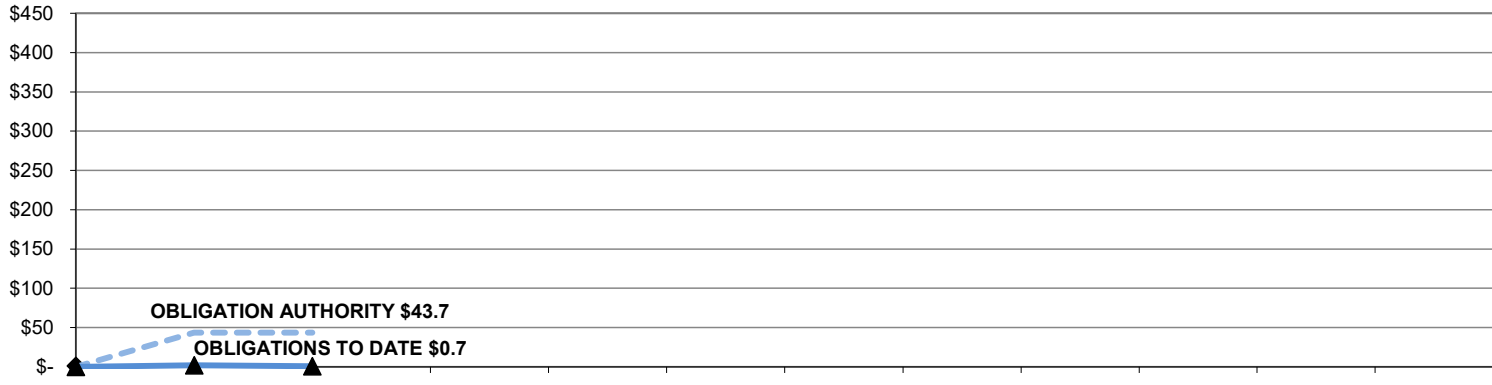
**STATUS OF FEDERAL HIGHWAY APPORTIONMENTS
FEDERAL FY-2024
NOVEMBER 30, 2023**

APPORTIONMENT TYPE	APPURT	FAST Act & IIJA	TRANSFERS	ADJ & SPECIAL		CURRENT	ADVANCED	UNPAID	
	BALANCE 9/30/2023	FY-2024 APPURT ^(B)	APPURT	APPURT	TOTAL	OBLIGATIONS ^(A)	APPURT BALANCE	CONSTRUCTION COMMITTED	OBLIGATIONS
National Hwy Perf Prog (NHPP)	1,114,276	211,787,747	-	-	212,902,023	(300,740)	213,202,763	270,310,402	72,842,296
National Highway Sys	-	-	-	-	-	-	-	-	-
Highway Bridge Program	-	-	-	-	-	-	-	-	22,613
STBG/STP - Bridge Off System	-	5,036,343	-	-	5,036,343	1,791,057	3,245,286	-	4,956,314
STBG/STP - Flexible - Any Area	46,552	37,024,722	-	-	37,071,274	1,176,764	35,894,510	132,964,186	31,059,733
STBG/STP - MAPA - Omaha	2,034,673	19,684,140	-	-	21,718,813	(1,227,100)	22,945,912	22,066,120	18,692,385
STBG/STP - LCLC - Lincoln	21,817,160	7,632,345	-	-	29,449,505	(559,139)	30,008,643	-	6,085,871
STBG/STP - 5,001 to 200,000 Pop	-	-	-	-	-	(598,033)	598,033	-	16,567,268
STBG/STP - 5,000 & Less Pop	-	14,469,105	-	-	14,469,105	(16,653)	14,485,758	-	5,253,670
STBG 5K-49,999 Population	1,306,905	7,729,237	-	-	9,036,142	174,820	8,861,322	-	4,502,316
STBG 50K-200,000 Population	3,662,504	1,893,141	-	-	5,555,645	-	5,555,645	-	-
Congestion Mitigation & Air Qual	1,160,354	11,429,248	-	-	12,589,602	(1,156,383)	13,745,985	-	11,565,415
Carbon Reduction under 5,000 & Les	3,645,477	1,753,680	-	-	5,399,157	-	5,399,157	-	-
Carbon Reduction 5K-49,999 Pop	1,945,977	936,796	-	-	2,882,773	-	2,882,773	-	-
Carbon Reduction 50K-200,000 Pop	443,901	229,452	-	-	673,353	-	673,353	-	-
Carbon Reduction >200,000 Pop	6,061,990	3,310,803	-	-	9,372,793	-	9,372,793	-	-
Carbon Reduction Prog Flex	2,799,759	3,355,009	-	-	6,154,768	-	6,154,768	-	-
Protect Program IIJA	4,393,823	10,681,681	-	-	15,075,504	(618,713)	15,694,217	-	5,145,286
Protect Planning IIJA	423,248	217,993	-	-	641,241	-	641,241	-	-
Highway Safety Improvemt Prog	31,264,308	20,691,664	-	-	51,955,972	(909,199)	52,865,171	715,919	23,509,094
Rail-Hwy - Hazard Elimination	-	3,944,098	-	-	3,944,098	222,215	3,721,883	16,958,166	7,262,970
Rail-Hwy - Protection Devices	6,830,310	-	-	-	6,830,310	-	6,830,310	-	4,377,558
Highway Planning	3,315,607	5,575,333	-	-	8,890,940	-	8,890,940	-	8,387,364
Research	1,617,893	1,858,444	201,000	-	3,677,337	-	3,677,337	141,795	7,312,174
Metropolitan Planning	833,635	2,274,791	-	-	3,108,426	(247,832)	3,356,258	-	3,112,619
National Hwy Freight Program	10,532,289	10,220,479	-	-	20,752,768	-	20,752,768	55,967,219	383,463
TAP - Flex	9,805,951	4,373,527	-	-	14,179,478	936,825	13,242,653	-	1,967,967
TAP - >200,000 Population	2,794,736	3,344,216	-	-	6,138,952	368,977	5,769,976	-	3,779,093
TAP - 50K - 200,000 Population	446,842	231,767	-	-	678,609	-	678,609	-	-
TAP - 5,001 to 200,000 Population	582,840	-	-	-	582,840	-	582,840	-	477,221
TAP - 5K-49,999 Population	1,958,864	946,250	-	-	2,905,114	-	2,905,114	863,014	-
TAP - 5,000 and Less Population	5,229,187	1,771,378	-	-	7,000,565	29,982	6,970,583	-	494,803
Recreational Trails	3,171,781	1,217,387	-	-	4,389,168	235,111	4,154,057	-	2,243,913
Enhancement	-	-	-	-	-	-	-	-	321,421
Safe Routes to School Prog	243,972	-	-	-	243,972	-	243,972	-	0
Redistribution - Certain Auth.	-	737,947	-	-	737,947	-	737,947	-	1,624,251
Redistribution - TIFIA	-	-	-	-	-	-	-	-	-
Repurposed/Special Earmark	-	-	-	-	-	-	-	-	776,910
Other	-	-	-	-	-	-	-	-	-
Total Formula Funds	\$ 129,484,813	\$ 394,358,723	\$ 201,000	\$ 524,044,536	\$ (698,041)	\$ 524,742,577	\$ 499,986,821	\$ 242,723,989	
Allocated/Discretionary Funds	213,697	-	(59,447)	154,250	-	154,250	-	-	1,937,605
Total Subject to Annual Obligation Limits	\$ 129,698,510	\$ 394,358,723	\$ 141,553	\$ 524,198,786	\$ (698,041)	\$ 524,896,827	\$ 499,986,821	\$ 244,661,594	
Special Limit/Allocated Exempt Equity Bonus	123,994,673	55,935,973	(541,874)	179,388,773	(1,726,301)	181,115,074	-	-	38,386,034
GRAND TOTAL	\$ 253,693,183	\$ 450,294,696	\$ (400,320)	\$ 703,587,559	\$ (2,424,342)	\$ 706,011,900	\$ 499,986,821	\$ 283,047,628	

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

(B) FY24 Apportionment per Public Law 117-58 through September 30, 2024.

**STATUS OF FEDERAL HIGHWAY OBLIGATION AUTHORITY
FEDERAL FY-2024
(\$ IN MILLIONS)**



	Begin Bal	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Obligation Authority	0.0	43.6	43.7										
OA Used	0.0	2.1	0.7										

	<u>FEDERAL FY-2023</u>		<u>FEDERAL FY-2024</u>		
	<u>OBLIGATION AUTHORITY</u>		<u>OBLIGATION AUTHORITY</u>		
<u>FORMULA AND ALLOCATED FUNDS SUBJECT TO ANNUAL OBLIGATION LIMITATION</u>	As of September 30, 2023		As of November 30, 2023		
Formula Obligation Limitation	\$	339.0	\$	43.6	
August Redistribution		55.0		-	
Redistribution - TIFIA		-		-	
Transfers	\$	(3.2)	\$	0.1	Period Expired
Subtotal	\$	390.8	\$	43.7	16.7%
Other Allocation Obligation Limitation		1.8		-	
Annual Obligation Limitation	\$	392.6	\$	43.7	
Formula Obligations to Date		(390.4)		0.7	Obligated
Allocated Obligations to Date		(2.2)		0.0	-1.6%
Subtotal	\$	(392.6)	\$	0.7	
Obligation Authority Balance		0.0	\$	44.4	
<u>SPECIAL LIMITATION</u>					
National Highway Perf Exempt		4.5		4.5	
Highway Infrastructure (NON-COVID)		0.0		0.0	
HIP Bridge Formula Program		38.3		38.3	
HIP Bridge Formula PRM Off-Sys		6.7		6.7	
HIP Natl Electric Vhcle Infra		6.4		6.4	
HIP Commnty Proj Cong-DIR 2023		6.0		0.0	
Hwy Infra Brdg Repl-2023 APPN		19.4		0.0	
Previous Years Funding		101.7		123.5	
Total Special Obligation Limitation	\$	183.0	\$	179.3	
Obligations to Date		(59.0)		1.7	
Obligation Authority Balance	\$	124.0	\$	181.0	

Obligation Authority per Public Law 118-15 reflects 48/366 days through November 17, 2023.

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM**

CURRENT MONTH - NOVEMBER 2023

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	2,828,591.50	0.00	0.00	7,664.02	62,264.40	2,898,519.92
	RIGHT OF WAY	1,122,238.70	0.00	0.00	8,505.16	0.00	1,130,743.86
	CONSTRUCTION	38,835,009.51	22,267,244.35	0.00	1,213,778.89	4,227.87	62,320,260.62
	CONSTRUCTION ENGINEERING	1,168,137.03	1,311,695.71	28.73	91,414.12	2,754.98	2,574,030.57
	PLANNING & RESEARCH	68,662.85	9,314.03	0.00	0.00	76,600.82	154,577.70
	TOTAL	\$ 44,022,639.59	\$ 23,588,254.09	\$ 28.73	\$ 1,321,362.19	\$ 145,848.07	\$ 69,078,132.67
LOCAL	PRELIMINARY ENGINEERING	67,831.32	349,774.78	10,055.46	47,753.95	0.00	475,415.51
	RIGHT OF WAY	21,536.05	366,212.44	56.33	21,852.70	21,536.05	431,193.57
	CONSTRUCTION	1,744,947.62	5,964,109.02	172,059.16	653,062.11	203,548.98	8,737,726.89
	CONSTRUCTION ENGINEERING	123,098.10	319,083.16	27,649.98	104,116.82	3,269.58	577,217.64
	TOTAL	\$ 1,957,413.09	\$ 6,999,179.40	\$ 209,820.93	\$ 826,785.58	\$ 228,354.61	\$ 10,221,553.61
NON-HWY	PRELIMINARY ENGINEERING	2,110,942.75	28,598.28	0.00	12,687.19	297.37	2,152,525.59
	RIGHT OF WAY	180,016.06	0.00	0.00	0.00	0.00	180,016.06
	CONSTRUCTION	27,964.82	1,167,256.62	0.00	228,893.29	0.00	1,424,114.73
	CONSTRUCTION ENGINEERING	813,269.20	173,234.01	0.00	37,706.21	0.00	1,024,209.42
	TRAFFIC SAFETY & TRANS	14,631.44	1,090,377.65	0.00	0.00	0.00	1,105,009.09
	PLANNING & RESEARCH	428,855.54	962,340.94	0.00	25,320.06	93,347.08	1,509,863.62
	PUBLIC TRANSPORTATION ASSIST	310,474.35	1,013,573.70	0.00	36,864.00	804.00	1,361,716.05
	INFORMATION TECHNOLOGY	62,800.42	47,159.14	0.00	0.00	0.00	109,959.56
	BROADBAND	202,348.48	0.00	0.00	0.00	0.00	202,348.48
	TOTAL	\$ 4,151,303.06	\$ 4,482,540.34	\$ 0.00	\$ 341,470.75	\$ 94,448.45	\$ 9,069,762.60
TOTAL - CURRENT MONTH		\$ 50,131,355.74	\$ 35,069,973.83	\$ 209,849.66	\$ 2,489,618.52	\$ 468,651.13	\$ 88,369,448.88

FISCAL YEAR TO DATE - NOVEMBER 2023

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	14,459,277.87	0.00	562.86	56,273.11	123,520.86	14,639,634.70
	RIGHT OF WAY	3,866,254.25	0.00	0.00	80,191.43	0.00	3,946,445.68
	CONSTRUCTION	196,443,576.83	246,942,900.90	112,158.02	10,658,886.41	23,313.00	454,180,835.16
	CONSTRUCTION ENGINEERING	4,459,237.59	6,972,349.01	4,939.86	333,845.32	16,396.80	11,786,768.58
	PLANNING & RESEARCH	119,472.07	175,566.50	0.00	0.00	97,116.59	392,155.16
	TOTAL	\$ 219,347,818.61	\$ 254,090,816.41	\$ 117,660.74	\$ 11,129,196.27	\$ 260,347.25	\$ 484,945,839.28
LOCAL	PRELIMINARY ENGINEERING	1,160,999.25	2,124,758.42	(439,878.20)	200,136.46	357.46	3,046,373.39
	RIGHT OF WAY	25,963.41	882,954.90	323,760.94	50,808.88	(68,135.88)	1,215,352.25
	CONSTRUCTION	5,647,025.84	40,339,664.17	1,095,436.65	(6,679,786.81)	295,960.92	40,698,300.77
	CONSTRUCTION ENGINEERING	626,760.65	1,766,612.04	96,532.43	(10,478.23)	3,538.21	2,482,965.10
	TOTAL	\$ 7,460,749.15	\$ 45,113,989.53	\$ 1,075,851.82	\$ (6,439,319.70)	\$ 231,720.71	\$ 47,442,991.51
NON-HWY	PRELIMINARY ENGINEERING	7,954,092.22	114,033.48	0.00	66,937.27	2,985.53	8,138,048.50
	RIGHT OF WAY	974,651.37	0.00	0.00	0.00	0.00	974,651.37
	CONSTRUCTION	612,361.94	3,408,006.98	0.00	789,080.82	0.00	4,809,449.74
	CONSTRUCTION ENGINEERING	3,383,907.06	256,474.81	0.00	57,527.11	9.29	3,697,918.27
	TRAFFIC SAFETY & TRANS	403,078.00	3,700,812.30	0.00	0.00	0.00	4,103,890.30
	PLANNING & RESEARCH	1,725,468.94	3,407,294.83	0.00	62,081.34	162,294.03	5,357,139.14
	PUBLIC TRANSPORTATION ASSIST	1,833,869.69	6,520,454.51	(181.61)	70,080.17	80,236.17	8,504,458.93
	INFORMATION TECHNOLOGY	184,901.03	386,519.19	0.00	0.00	0.00	571,420.22
	BROADBAND	757,802.51	0.00	0.00	0.00	0.00	757,802.51
	TOTAL	\$ 17,830,132.76	\$ 17,793,596.10	\$ (181.61)	\$ 1,045,706.71	\$ 245,525.02	\$ 36,914,778.98
TOTAL - FISCAL YEAR TO DATE		\$ 244,638,700.52	\$ 316,998,402.04	\$ 1,193,330.95	\$ 5,735,583.28	\$ 737,592.98	\$ 569,303,609.77

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT
NOVEMBER 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	2,341,037,699.71	1,294,977,762.85	1,046,059,936.86	44,022,639.59	219,347,818.61	324,758,135.31
	FEDERAL	1,747,359,587.22	1,579,502,445.08	167,857,142.14	23,588,254.09	254,090,816.41	400,429,591.14
	COUNTY	3,533,226.19	3,222,814.26	310,411.93	28.73	117,660.74	488,003.88
	CITY	117,130,412.14	94,081,356.87	23,049,055.27	1,321,362.19	11,129,196.27	23,502,574.46
	OTHER	18,361,126.54	15,011,622.36	3,349,504.18	145,848.07	260,347.25	566,701.06
STATE HIGHWAY SYSTEM TOTALS		\$ 4,227,422,051.80	\$ 2,986,796,001.42	\$ 1,240,626,050.38	\$ 69,078,132.67	\$ 484,945,839.28	\$ 749,745,005.85
LOCAL HIGHWAY SYSTEM							
	STATE	81,258,831.66	49,753,437.48	31,505,394.18	1,957,413.09	7,460,749.15	10,529,036.62
	FEDERAL	359,877,011.86	274,261,882.88	85,615,128.98	6,999,179.40	45,113,989.53	61,029,867.52
	COUNTY	24,344,034.53	16,389,746.23	7,954,288.30	209,820.93	1,075,851.82	1,690,185.15
	CITY	106,670,525.28	62,925,591.86	43,744,933.42	826,785.58	(6,439,319.70)	(3,423,946.16)
	OTHER	7,236,759.06	5,808,991.47	1,427,767.59	228,354.61	231,720.71	365,889.22
LOCAL HIGHWAY SYSTEM TOTALS		\$ 579,387,162.39	\$ 409,139,649.92	\$ 170,247,512.47	\$ 10,221,553.61	\$ 47,442,991.51	\$ 70,191,032.35
NON-HIGHWAY							
	STATE	540,140,712.05	450,779,505.73	89,361,206.32	4,151,303.06	17,830,132.76	74,598,990.15
	FEDERAL	310,128,050.95	149,517,294.68	160,610,756.27	4,482,540.34	17,793,596.10	36,635,519.37
	COUNTY	363,491.65	320,092.85	43,398.80	0.00	(181.61)	(28,115.73)
	CITY	10,948,621.65	6,510,114.02	4,438,507.63	341,470.75	1,045,706.71	1,559,137.28
	OTHER	16,771,305.85	13,444,871.08	3,326,434.77	94,448.45	245,525.02	1,024,199.42
NON-HIGHWAY TOTALS		\$ 878,352,182.15	\$ 620,571,878.36	\$ 257,780,303.79	\$ 9,069,762.60	\$ 36,914,778.98	\$ 113,789,730.49
GRAND TOTALS		\$ 5,685,161,396.34	\$ 4,016,507,529.70	\$ 1,668,653,866.64	\$ 88,369,448.88	\$ 569,303,609.77	\$ 933,725,768.69

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

WORK PHASE	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
PRELIMINARY ENGINEERING	638,476,842.04	407,680,993.15	230,795,848.89	5,728,809.50	26,581,859.10	54,641,351.98
RIGHT OF WAY	151,279,855.75	111,375,826.63	39,904,029.12	1,741,953.49	6,136,449.30	11,884,240.29
UTILITIES	49,185,934.10	28,734,883.11	20,451,050.99	1,369,283.49	2,524,203.68	4,351,332.45
CONSTRUCTION	4,226,093,450.43	3,122,508,347.76	1,103,585,102.67	71,112,818.75	497,164,381.99	785,774,619.18
CONSTRUCTION ENGINEERING	306,823,186.38	165,681,073.72	141,142,112.66	4,175,457.63	17,967,651.95	32,844,885.30
TRAFFIC SAFETY	45,330,944.87	23,354,838.04	21,976,106.83	1,105,009.09	4,103,890.30	7,251,717.37
PLANNING & RESEARCH	109,996,445.15	70,849,046.38	39,147,398.77	1,664,441.32	5,749,294.30	15,532,247.00
PUBLIC TRANSPORTATION	154,884,843.99	83,183,362.55	71,701,481.44	1,361,716.05	8,504,458.93	19,911,726.45
INFORMATION TECHNOLOGY	3,089,893.63	3,139,158.36	(49,264.73)	109,959.56	571,420.22	1,533,648.67
GRAND TOTALS	\$ 5,685,161,396.34	\$ 4,016,507,529.70	\$ 1,668,653,866.64	\$ 88,369,448.88	\$ 569,303,609.77	\$ 933,725,768.69

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

FUND	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
STATE FUNDS						
ROADS OPERATION FUND	1,637,397,702.65	1,059,161,025.30	578,236,677.35	20,138,010.81	107,700,687.64	226,652,648.55
ROADS OPERATION FUND AC*	266,689,418.89	96,223,886.34	170,465,532.55	20,706,137.36	51,790,596.43	51,351,990.21
GRADE CROSSING FUND	2,045,067.50	1,184,283.91	860,783.59	4,436.50	47,156.32	213,474.97
GRADE SEPARATION-TMT	9,227,231.38	9,202,257.59	24,973.79	31,644.64	611,321.47	638,954.75
MAPA BRIDGE STUDY	98,125.88	98,124.61	1.27	0.00	0.00	3,638.50
RECREATION ROAD FUND	28,793,872.97	15,343,630.69	13,450,242.28	192,835.73	1,915,601.49	3,698,429.96
ST HWY CAPITAL IMPR	785,573,924.47	423,619,022.24	361,954,902.23	6,133,508.72	61,151,322.79	88,262,475.44
STATE AID BRIDGE	3,158,145.10	2,087,770.25	1,070,374.85	39,736.88	65,379.60	109,088.82
TRANS INFRA BANK	229,453,754.58	188,590,705.13	40,863,049.45	2,885,045.10	21,356,634.78	38,955,460.88
TOTAL STATE FUNDS	\$ 2,962,437,243.42	\$ 1,795,510,706.06	\$ 1,166,926,537.36	\$ 50,131,355.74	\$ 244,638,700.52	\$ 409,886,162.08
FEDERAL FUNDS	2,417,364,650.03	2,003,281,622.64	414,083,027.39	35,069,973.83	316,998,402.04	498,094,978.03
COUNTY FUNDS	28,240,752.37	19,932,653.34	8,308,099.03	209,849.66	1,193,330.95	2,150,073.30
CITY FUNDS	234,749,559.07	163,517,062.75	71,232,496.32	2,489,618.52	5,735,583.28	21,637,765.58
OTHER FUNDS	42,369,191.45	34,265,484.91	8,103,706.54	468,651.13	737,592.98	1,956,789.70
GRAND TOTALS	\$ 5,685,161,396.34	\$ 4,016,507,529.70	\$ 1,668,653,866.64	\$ 88,369,448.88	\$ 569,303,609.77	\$ 933,725,768.69

*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.
Roads Operations Fiscal Year Expense is overstated and State Aid Bridge Fiscal Year Expense is understated by \$5,581.24 due to previous fiscal year expense adjustment, to be shown until end of State FY

**Build Nebraska Act
Financial Status
November 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 designates revenue closely related to the use of highways in an amount equal to 85% of one quarter of one percent of state General Fund sales tax revenue to be used for state and local surfact transportation projects.

EXPENDITURES: The State Highway Capital Improvement Fund is administered by the Department of Transportation. At least 25% is to be used for the construction of the state expressway system and federally designated high priority corridors, with the remaining funds for surface transportation projects of highest priority as determined by the Department of Transportation.

State Highway Capital Improvement Fund							
	Current Month	Fiscal Year To Date	Active Projects Prior Fiscal Years	Completed Projects	Life To Date	Active Projects Unexpended Balance	Planned Future Expenditures
Revenue	\$ 8,635,886.55	\$ 43,014,772.94			\$ 758,481,074.18		
Expenditures							
Expressway and High Priority Corridors	5,417,403.50	59,090,097.17	330,199,254.64	80,752,269.33	470,041,621.14	323,779,204.51	270,614,097.66
Other Highways	716,105.22	2,061,225.62	32,268,444.81	157,756,451.54	192,086,121.97	38,175,697.72	129,396,666.12
Total	\$ 6,133,508.72	\$ 61,151,322.79	\$ 362,467,699.45	\$ 238,508,720.87	\$ 662,127,743.11	\$ 361,954,902.23	\$ 400,010,763.78
Funds Available to be Expended on Active Project and Planned Future Projects					\$ 96,353,331.07		

**Transportation Innovation Act
Financial Status
November 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		
Revenue plus \$50 million from Cash Reserve Fund	\$ 2,560,463.02	\$ 12,998,664.04			\$ 227,695,998.98		
Expenditures							
Accelerated State Highway Capital Improvement Program	2,885,045.10	18,402,322.18	154,712,618.73	869,416.40	173,984,357.31	26,673,762.67	273,652,071.82
County Bridge Match Program		2,369,915.48	11,321,451.62	3,607,407.44	17,298,774.54	12,389,286.78	1,567,186.00
Economic Opportunity Program		584,397.12	1,200,000.00	3,397,763.26	5,182,160.38	1,800,000.00	13,155,500.00
Total Expenditures	\$ 2,885,045.10	\$ 21,356,634.78	\$ 167,234,070.35	\$ 7,874,587.10	\$ 196,465,292.23	\$ 40,863,049.45	\$ 288,374,757.82
Funds Available to be Expended on Active Project and Planned Future Projects					\$ 31,230,706.75		

FEDERAL FUND PURCHASE PROGRAM FINANCIAL STATUS

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

	Federal FY-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
Bridge					
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
Bridge Buy Out Subtotal	90% \$ 10,390,005.00	90% \$ 11,402,468.00	90.0% \$ 11,302,034.00	90.0% \$ 13,221,962.00	90.0% \$ 12,358,463.00
Less Major On System Bridges Reserve	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)	-	-
Bridge Buy Out Payment	\$ 8,390,005.00	\$ 9,402,468.00	\$ 9,302,034.00	\$ 13,221,962.00	\$ 12,358,463.00
Counties					
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
County Buy Out Payment	90% \$ 10,695,578.00	90% \$ 11,168,553.00	90% \$ 10,884,662.00	90% \$ 13,718,017.00	90% \$ 13,455,977.00
First Class Cities					
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
First Class City Buy Out Payment	90% \$ 7,011,741.00	90% \$ 7,321,812.00	90% \$ 7,135,701.00	90% \$ 8,993,174.00	90% \$ 8,821,387.00
Total Funds Distributed To Locals	\$ 26,097,324.00	\$ 27,892,833.00	\$ 27,322,397.00	\$ 35,933,153.00	\$ 34,635,827.00

Soft Match Balance By County

As of November 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
3047	HOWARD COUNTY	7,565.06
3048	JEFFERSON COUNTY	360,423.92

County Apportionment	County Name	Balance
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	HELPS 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
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



23rd Street Columbus Project

NEBRASKA
DEPARTMENT OF TRANSPORTATION

FINANCIAL REPORT

DECEMBER 2023

NEBRASKA
Good Life. Great Journey.
DEPARTMENT OF TRANSPORTATION

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December 2023 Highlights

- ⇨ The state revenue projections in this report were developed in June 2023. The various NDOT state revenue sources have varying collection times and varying lag times related to timing of remittance to the state and subsequent transfer to NDOT following the revenue generating economic activity.
- ⇨ Total revenue in December exceeded expenditures by \$81.0 million. Fiscal year to date expenditures are surpassing revenue by \$38.6 million (page 4).
- ⇨ Projected \$1.1 billion in total receipts (Roads Division) for the fiscal year with a state fuel tax at 29.0 cents, effective July 1, 2023. The month of December's major revenue categories: Motor Fuel Tax revenue was under the projected amount by \$390.0 thousand or 1.8%, motor vehicle registration revenue was under the projected amount by \$72.0 thousand or 1.8% and motor vehicle sales tax was over the projected amount by \$1.1 million or 8.0%. Highway Cash Fund receipts for FY24 to date were lower than projections by \$1.1 million or 0.4% (page 13, 14).
- ⇨ Established an operating budget for Roads Division of \$1.3 billion for FY24 which represents our best estimate of cash requirements for the fiscal year (pages 15, 16 and 19).

December expenditures totaled \$59.2 million. Fiscal year to date expenditures totaled \$760.5 million, 60.0% of the yearly budget. For payroll purposes only, this includes the payroll reporting period of November 20, 2023 thru December 17, 2023. The payroll additive rate is established at 68% and the administrative rate is 1.86%.
- ⇨ Highway construction contract lettings fiscal year to date totaled \$441.3 million of which \$375.0 million are on the state highway system (page 20).
- ⇨ The December report includes a page describing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract (page 21).
- ⇨ Nebraska's formula apportionment for FY24 is \$398.4 million. Obligation limitation through January 19, 2024 is \$100.8 million. As of December 31, 2023, NDOT had an obligation authority balance of \$13.1 million (page 26).
- ⇨ Since the Build Nebraska Act became effective on July 1, 2013, revenue totaling \$767.3 million has been received to date with allocated expenditures totaling \$667.4 million (page 31).
- ⇨ The Transportation Innovation Act became effective on July 1, 2016. This act transferred \$50 million from the Cash Reserve Fund. Additional allocated gas tax revenue and interest earnings totaling \$180.2 million has been received to date with expenditures totaling \$198.3 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 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

CURRENT ASSETS

CASH - On deposit with the State Treasurer and available for meeting the demands of Department expenses and liabilities. This demand may vary from \$100,000 to \$15 million for a single day. During the low construction season, December through May, the monthly demand may be as low as \$15 million as compared to \$70 million during the high construction season.

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

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

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

CAPITAL ASSETS

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

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

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

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

LIABILITIES

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

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

OTHER PAYABLES - Includes performance guarantees and advance deposits.

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

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

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

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

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

STATEMENT OF NET ASSETS
December 2023

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
ASSETS							
Current Assets							
Cash & Cash Equivalents	406,506,615.03	332,675,863.55	73,830,751.48	22.19	342,875,521.14	63,631,093.89	18.56
Federal Receivables	12,664,166.27	12,069,760.01	594,406.26	4.92	2,997,019.57	9,667,146.70	322.56
Other Receivables	9,347,033.39	8,119,375.15	1,227,658.24	15.12	28,469,593.87	(19,122,560.48)	(67.17)
Inventories	2,530,637.71	2,611,982.19	(81,344.48)	(3.11)	3,511,049.41	(980,411.70)	(27.92)
Total Current Assets	\$431,048,452.40	\$355,476,980.90	\$75,571,471.50	21.26 %	\$377,853,183.99	\$53,195,268.41	14.08 %
Capital Assets							
Equipment	70,632,911.23	70,103,981.32	528,929.91	0.75	62,019,784.63	8,613,126.60	13.89
Land	588,943,789.61	588,943,789.61	0.00	0.00	582,254,012.71	6,689,776.90	1.15
Infrastructures	8,283,018,193.61	8,283,018,193.61	0.00	0.00	8,108,626,831.01	174,391,362.60	2.15
Buildings	118,319,597.72	118,319,597.72	0.00	0.00	112,170,880.13	6,148,717.59	5.48
Total Capital Assets	\$9,060,914,492.17	\$9,060,385,562.26	\$528,929.91	0.01 %	\$8,865,071,508.48	\$195,842,983.69	2.21 %
Total Assets	\$9,491,962,944.57	\$9,415,862,543.16	\$76,100,401.41	0.81 %	\$9,242,924,692.47	\$249,038,252.10	2.69 %
LIABILITIES							
Current Liabilities							
Accounts Payable	10,888,329.40	16,551,124.37	(5,662,794.97)	(34.21)	2,289,473.73	8,598,855.67	375.58
Retention Payable	229,390,826.27	228,150,996.36	1,239,829.91	0.54	247,183,544.43	(17,792,718.16)	(7.20)
Other Payables	27,340,314.13	27,062,380.72	277,933.41	1.03	47,298,255.89	(19,957,941.76)	(42.20)
Total Current Liabilities	\$267,619,469.80	\$271,764,501.45	(\$4,145,031.65)	(1.53)%	\$296,771,274.05	(\$29,151,804.25)	(9.82)%
Total Liabilities	\$267,619,469.80	\$271,764,501.45	(\$4,145,031.65)	(1.53)%	\$296,771,274.05	(\$29,151,804.25)	(9.82)%
NET ASSETS							
Capital Equity							
Capital	9,060,914,492.17	9,060,385,562.26	528,929.91	0.01	8,865,071,508.48	195,842,983.69	2.21
Total Capital Equity	\$9,060,914,492.17	\$9,060,385,562.26	\$528,929.91	0.01 %	\$8,865,071,508.48	\$195,842,983.69	2.21 %
Fund Balance							
Reserved Fund Balance	(226,860,188.56)	(225,539,014.17)	(1,321,174.39)	0.59	(243,672,495.02)	16,812,306.46	(6.90)
Unreserved Fund Balance	390,289,171.16	309,251,493.62	81,037,677.54	26.20	324,754,404.96	65,534,766.20	20.18
Total Fund Balance	\$163,428,982.60	\$83,712,479.45	\$79,716,503.15	95.23 %	\$81,081,909.94	\$82,347,072.66	101.56 %
Total Net Assets	\$9,224,343,474.77	\$9,144,098,041.71	\$80,245,433.06	0.88 %	\$8,946,153,418.42	\$278,190,056.35	3.11 %
Total Liabilities and Net Assets	\$9,491,962,944.57	\$9,415,862,543.16	\$76,100,401.41	0.81 %	\$9,242,924,692.47	\$249,038,252.10	2.69 %

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 6 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 6 of this report and those receipt figures seen throughout the rest of the report are not the same. The figures on page 6 are based on accrual accounting from NDOT's financial systems. The receipt figures throughout the rest of the report are based on the State's Accounting System.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**STATEMENT OF OPERATIONS
ALL OPERATING FUNDS
DECEMBER 2023**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
Revenue								
State Revenues	51,742,300.69	51,128,145.33	614,155.36	1.20	307,138,953.52	265,861,947.52	41,277,006.00	15.53
Federal Reimbursements	86,672,422.91	35,069,973.83	51,602,449.08	147.14	403,670,824.95	329,234,484.63	74,436,340.32	22.61
Local Revenues	1,406,168.33	2,556,942.82	(1,150,774.49)	(45.01)	8,417,856.98	23,011,698.02	(14,593,841.04)	(63.42)
Other Entities Revenues	453,548.63	814,835.43	(361,286.80)	(44.34)	2,661,657.43	4,633,413.86	(1,971,756.43)	(42.56)
Total Revenue	\$140,274,440.56	\$89,569,897.41	\$50,704,543.15	56.61 %	\$721,889,292.88	\$622,741,544.03	\$99,147,748.85	15.92 %
Expenditures								
Administration	1,977,119.16	2,791,069.32	(813,950.16)	(29.16)	12,539,437.37	10,628,590.62	1,910,846.75	17.98
Highway Maintenance	12,880,769.48	13,651,054.26	(770,284.78)	(5.64)	103,713,312.87	88,653,953.14	15,059,359.73	16.99
Capital Facilities	1,584,643.01	2,432,570.99	(847,927.98)	(34.86)	7,981,589.65	2,368,837.99	5,612,751.66	236.94
Services and Support	3,849,636.29	4,490,188.40	(640,552.11)	(14.27)	21,065,471.63	16,342,791.71	4,722,679.92	28.90
Construction	36,968,475.92	87,664,603.80	(50,696,127.88)	(57.83)	601,048,132.52	569,497,472.44	31,550,660.08	5.54
Highway Safety Office	476,280.73	1,091,896.46	(615,615.73)	(56.38)	4,262,169.43	3,965,064.16	297,105.27	7.49
Public Transit	1,510,660.32	1,324,048.05	186,612.27	14.09	9,850,472.10	12,813,888.71	(2,963,416.61)	(23.13)
Total Expenditures	\$59,247,584.91	\$113,445,431.28	(\$54,197,846.37)	(47.77) %	\$760,460,585.57	\$704,270,598.77	\$56,189,986.80	7.98 %
Excess Revenue (Expenditures)	\$81,026,855.65	(\$23,875,533.87)	\$104,902,389.52	(439.37) %	(\$38,571,292.69)	(\$81,529,054.74)	\$42,957,762.05	(52.69) %

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 revenue closely related to the use of highways in an amount equal to 85% of one quarter of one percent of state General Fund sales tax through June 30, 2042. At least twenty five percent of this fund is to be used for the construction of the expressway system and federally designated high priority corridors. The remaining money is to be used for surface transportation projects of the highest priority as determined by the Department of Transportation.

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

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

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

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

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

**BALANCE SHEET BY FUND
December 2023**

	Roads Operations Cash 2270	Highway Cash 2271	State Highway Capital Improvement 2274	Transportation Infrastructure Bank 2275	Grade Separation 2670	Grade Crossing Protection 2671	State Recreation Road 2672	State Aid Bridge 7757	Total
ASSETS									
Cash	207,965,725.55	41,440,874.22	105,219,371.11	33,756,537.16	6,095,015.30	1,864,565.05	10,099,201.84	64,074.80	406,505,365.03
Other Current Assets	24,543,087.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,543,087.37
Capital Assets	9,060,914,492.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,060,914,492.17
TOTAL ASSETS	\$9,293,423,305.09	\$41,440,874.22	\$105,219,371.11	\$33,756,537.16	\$6,095,015.30	\$1,864,565.05	\$10,099,201.84	\$64,074.80	\$9,491,962,944.57
LIABILITIES									
Current Liabilities	267,619,469.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	267,619,469.80
TOTAL LIABILITIES	\$267,619,469.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$267,619,469.80
NET ASSETS									
Fund Balance	240,664,433.34	(210,233,476.26)	114,489,881.25	39,588,677.49	6,193,007.65	1,707,125.99	10,052,615.54	(462,977.59)	201,999,287.41
Capital Equity	9,060,914,492.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,060,914,492.17
Accrued Interfund Transfer	(7,382,651.65)	0.00	5,296,058.86	1,851,774.07	108.50	(1,006.25)	24,309.34	211,407.13	0.00
Revenues	399,697,221.84	251,674,350.48	51,880,812.65	15,524,494.45	524,699.70	205,472.49	1,997,817.98	384,423.29	721,889,292.88
Costs	(668,089,660.41)	0.00	(66,447,381.65)	(23,208,408.85)	(622,800.55)	(47,027.18)	(1,975,541.02)	(68,778.03)	(760,459,597.69)
TOTAL NET ASSETS	\$9,025,803,835.29	\$41,440,874.22	\$105,219,371.11	\$33,756,537.16	\$6,095,015.30	\$1,864,565.05	\$10,099,201.84	\$64,074.80	\$9,224,343,474.77
TOTAL LIABILITIES AND NET ASSETS	\$9,293,423,305.09	\$41,440,874.22	\$105,219,371.11	\$33,756,537.16	\$6,095,015.30	\$1,864,565.05	\$10,099,201.84	\$64,074.80	\$9,491,962,944.57

FUND BALANCES AND INVESTMENT EARNINGS
Roads Divisions
December 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.

FY24	JUL	AUG	SEPT	OCT	NOV*	DEC	JAN	FEB	MAR	APR	MAY*	JUN
Revenue	107.8	168.9	99.1	116.3	89.6	140.2						
Expenditures	143.3	172.3	101.7	170.5	113.4	59.2						
Balance	(35.5)	(3.4)	(2.6)	(54.2)	(23.8)	81.0						
Cumulative Balance	(35.5)	(38.9)	(41.5)	(95.7)	(119.5)	(38.5)						

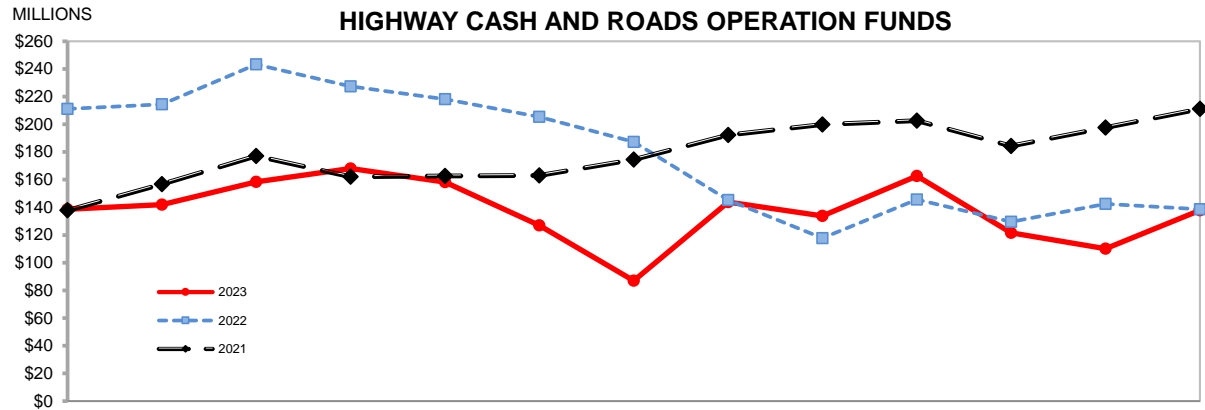
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$741,721.19 in December, with an interest rate of 2.78%. 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 24	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	AVG
Interest Rate	2.54%	2.47%	2.65%	2.74%	2.78%	2.78%								2.66%
Earnings (Thousands)	\$671	\$819	\$859	\$866	\$846	\$742							\$4,803	\$801

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

Total of all funds available as of December 31st is \$396.1 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 \$239.0 million on the 31st to a low of \$137.8 million on the 21st.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
HIGHWAY CASH & ROADS OPERATIONS												
2023	142.0	158.5	168.1	158.2	126.9	87.0	143.8	133.9	162.6	121.6	110.2	137.8
2022	214.4	243.3	227.5	218.1	205.4	187.3	145.2	117.8	145.6	129.6	142.5	138.6
2021	156.7	177.1	162.1	162.7	163.1	174.5	192.2	199.9	202.7	184.3	197.7	211.1
STATE HIGHWAY CAPITAL IMPROVEMENT FUND												
2023	93.0	101.5	105.6	109.8	108.9	114.1	122.4	119.4	108.3	108.3	94.1	102.5
2022	117.7	116.3	116.9	121.4	120.4	119.2	120.0	112.9	103.6	102.8	86.7	95.1
2021	26.9	29.6	35.5	41.7	79.9	82.8	88.1	114.4	117.0	119.5	116.6	120.2
TRANSPORTATION INFRASTRUCTURE BANK FUND												
2023	45.3	45.7	45.7	47.1	47.9	43.5	42.2	38.1	37.2	35.1	34.1	33.8
2022	51.2	52.2	52.5	54.0	54.5	54.7	53.2	51.1	50.2	48.2	47.1	45.3
2021	47.7	47.7	48.6	49.5	50.0	48.2	45.1	45.1	45.7	47.0	48.8	50.0
GRADE CROSSING PROTECTION FUND												
2023	6.5	6.5	7.5	7.5	7.8	7.7	7.9	7.9	8.0	7.7	7.7	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
RECREATION ROAD FUND												
2023	10.0	10.0	10.4	10.5	10.6	10.3	10.4	10.4	10.3	10.0	10.0	10.0
2022	10.8	11.0	11.3	11.5	11.0	10.2	9.8	10.1	10.4	10.7	10.3	10.5
2021	10.5	10.8	11.2	11.5	11.6	11.0	10.3	10.5	10.8	11.1	11.3	11.1
STATE AID BRIDGE FUND												
2023	0.0	0.0	0.0	0.0	0.0	0.0	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

COMBINED SUMMARY OF REVENUES & EXPENDITURES
December 2023

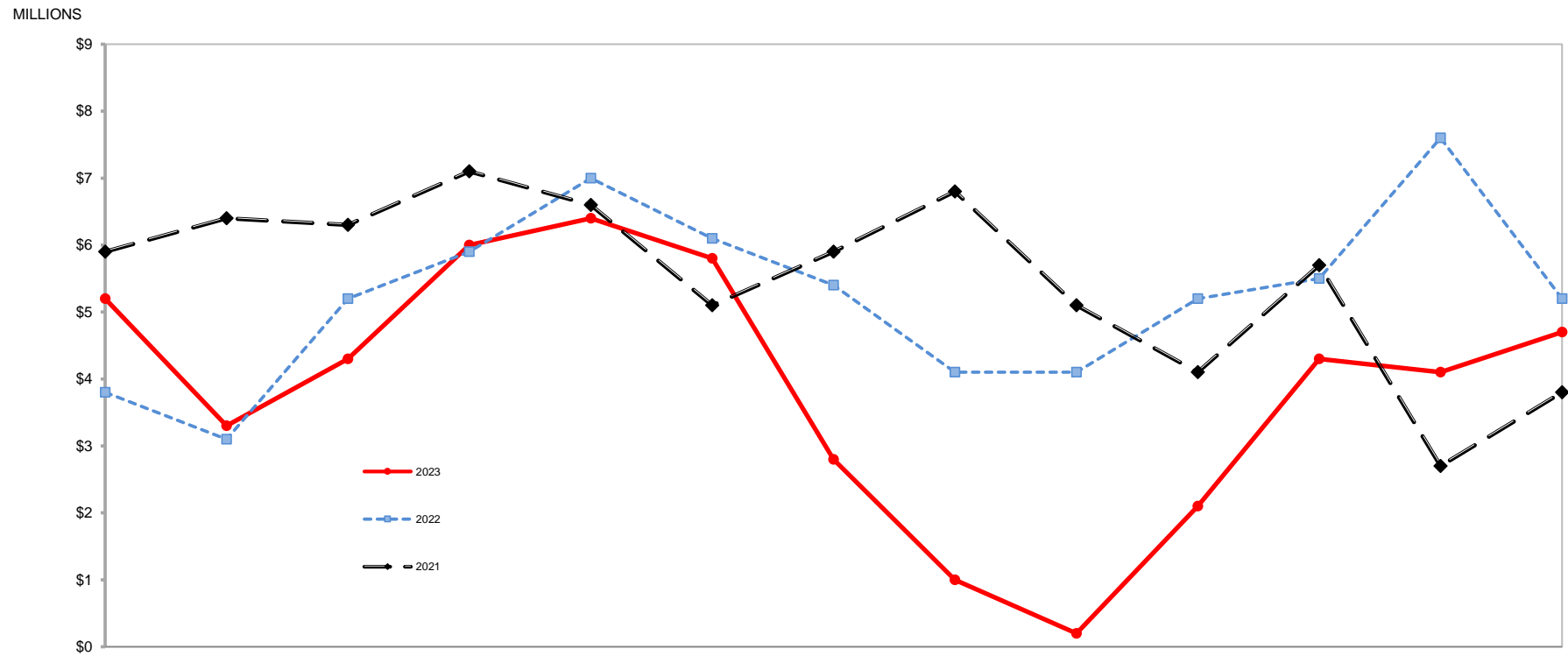
	ADMINISTRATION 026						301	AIRCRAFT 596		TOTALS
	Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
REVENUES:										
450000 Taxes	127,259.10									127,259.10
460000 Intergovernmental			557.05				5,033,571.36			5,034,128.41
470000 Sales & Charges				12,432.44						12,432.44
480000 Miscellaneous	11,436.92				85,192.00					96,628.92
490000 Other					11,456.59					11,456.59
TOTAL REVENUES	138,696.02		557.05	12,432.44	96,648.59	-	5,033,571.36		-	5,281,905.46
EXPENDITURES:										
510000 Personal Services										-
520000 Operating Expenses	2,873.47		2,647.23	29,473.89	16,103.31	2,021.30		5,787.76	5,512.87	64,419.83
570000 Travel Expenses	667.78		1,635.95	7,627.94				211.55		10,143.22
580000 Capital Outlay				4,297.00						4,297.00
590000 Government Aid	12,270.55						3,024,687.36			3,036,957.91
TOTAL EXPENDITURES	15,811.80	-	4,283.18	41,398.83	16,103.31	2,021.30	3,024,687.36	5,999.31	5,512.87	3,115,817.96
Excess (Deficiency) of Revenues Over Expenditures	122,884.22	-	(3,726.13)	(28,966.39)	80,545.28	(2,021.30)	2,008,884.00	(5,999.31)	(5,512.87)	2,166,087.50
OTHER FINANCING SOURCES (USES):										
Transfers In			3,726.13	28,966.39	(80,545.28)	2,021.30			-	
Transfers Out	45,831.46									
Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures	168,715.68	-	-	-	-	-	2,008,884.00	(5,999.31)	(5,512.87)	2,166,087.50
Fund Balance November 30, 2023	363,510.57	(2,899.36)	-	-	1,932,413.88	27,942.65	939,451.67	(61,164.80)	1,263,619.92	4,462,874.53
Fund Balance December 31, 2023	532,226.25	(2,899.36)	-	-	1,932,413.88	27,942.65	2,948,335.67	(67,164.11)	1,258,107.05	6,628,962.03

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

		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	TOTALS
REVENUES:											
450000	Taxes	867,254.97									867,254.97
460000	Intergovernmental			80,578.00	-	-		27,622,889.84			27,703,467.84
470000	Sales & Charges			4,200.00	80,012.07	1,459.97	38,021.20		-		123,693.24
480000	Miscellaneous	60,732.15				340,164.81			21,189.79		422,086.75
490000	Other					11,389.39					11,389.39
TOTAL REVENUES		927,987.12	-	84,778.00	80,012.07	353,014.17	38,021.20	27,622,889.84	21,189.79	-	29,127,892.19
EXPENDITURES:											
510000	Personal Services	128,916.44		106,917.03	57,827.96	45,996.55	-				339,657.98
520000	Operating Expenses	38,913.32		53,181.69	70,609.12	218,208.00	11,314.03		111,868.28	22,600.79	526,695.23
570000	Travel Expenses	5,648.05		10,992.83	16,416.80	-	1,160.13		2,639.98		36,857.79
580000	Capital Outlay				16,993.00	24,420.00					41,413.00
590000	Government Aid	19,893.70						26,818,273.84			26,838,167.54
TOTAL EXPENDITURES		193,371.51	-	171,091.55	161,846.88	288,624.55	12,474.16	26,818,273.84	114,508.26	22,600.79	27,782,791.54
Excess (Deficiency) of Revenues Over Expenditures		734,615.61	-	(86,313.55)	(81,834.81)	64,389.62	25,547.04	804,616.00	(93,318.47)	(22,600.79)	1,345,100.65
OTHER FINANCING SOURCES (USES):											
	Transfers In			86,313.55	81,834.81		(25,547.04)		93,318.47	-	
	Transfers Out	(235,919.79)									
	Grant \$ transfer	(638,000.00)						638,000.00			
Excess (Deficiency) of Revenues Over Expenditures		(139,304.18)	-	-	-	64,389.62	-	1,442,616.00	-	(22,600.79)	1,345,100.65
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 Balance December 31, 2023		412,459.51	(2,899.36)	-	-	2,012,959.16	-	2,948,335.67	-	1,258,107.05	6,628,962.03

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

Total funds available as of December 31st is \$6.9 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 \$9.6 million on the 8th to a low of \$4.7 million on the 1st.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
AERONAUTICS CASH FUND												
2023	3.3	4.3	6.0	6.4	5.8	2.8	1.0	0.2	2.1	4.3	4.1	4.7
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	1/19	7/19	1/20	7/20	1/21	7/21	1/22	7/22	1/23	7/23	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 ¢	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	0.0
Variable Tax ¢	2.6	3.7	2.8	7.4	3.9	3.9	0.0	-1.0	2.2	1.2	-1.0
Wholesale Tax ¢	10.7	9.7	10.2	9.5	8.5	7.5	8.5	9.5	10.5	11.5	1.0
Total Tax ¢	29.6¢	29.7¢	29.3¢	33.2¢	28.7¢	27.7¢	24.8¢	24.8¢	29.0¢	29.0¢	0.0¢

MOTOR FUEL TAX AND SPECIAL FUEL TAX : The receipts in the current month were generated by motor fuel sales in the previous month.

Fixed Tax: Beginning July 1, 2009, the 10.3¢ fixed tax is distributed 7.5¢ to the Nebraska Department of Transportation (NDOT) and 2.8¢ to the cities and counties, 50% each.

Incremental Fixed Tax: Effective January 1, 2016, the fixed tax increased 1 ½¢ each year thru 2019. This cumulative 6¢ increase included 2¢ each to NDOT, cities and counties.

Variable Tax: The NDOT receives the revenue generated from the variable excise tax, which is adjusted semi-annually, and is computed by applying a variable rate determined by the Department multiplied by the average price of motor fuel purchased by state government. The variable rate is determined so that the estimated Highway Cash Fund revenues for the fiscal year are within a statutory range of the Highway Cash Fund appropriation. The variable rate as determined by the Department for FY24 is .4% July through December.

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

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

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

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

STATE HIGHWAY CAPITAL IMPROVEMENT FUND: The Build Nebraska Act designates through June 30, 2042 an amount of highway user revenue equal to 85% of one quarter of one percent of state General Fund sales tax revenue on all taxable purchases for use on state highways. Fund balance includes interest on invested funds.

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. Fund balance includes interest on invested funds.

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-2024 RECEIPTS
AS OF DECEMBER 31, 2023
Roads Division
(\$ THOUSANDS)**

Highway Cash Fund:	TOTAL PROJECTED June 2023	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	\$ 105,331	\$ 8,942	\$ 9,083	\$ 141	1.6%	\$ 55,897	\$ 55,619	\$ (277)	(0.5%)
Incremental Fixed	28,088	2,385	2,431	46	1.9%	14,906	14,883	(23)	(0.2%)
Variable	11,577	1,431	1,458	28	1.9%	10,220	10,224	4	0.0%
Wholesale	109,357	9,049	9,225	175	1.9%	55,725	55,627	(98)	(0.2%)
Credit to State Hwy Capital Impr Fund	<u>n/a</u>		<u>(8,629)</u>				<u>(33,444)</u>		
Subtotal	254,353	21,807	13,567	(8,239)	(37.8%)	136,747	102,909	(33,837)	(24.7%)
Motor Vehicle Registrations	37,893	2,387	2,432	45	1.9%	17,881	17,402	(479)	(2.7%)
Prorate Registrations	<u>14,290</u>	<u>1,700</u>	<u>1,583</u>	<u>(117)</u>	<u>(6.9%)</u>	<u>4,764</u>	<u>4,653</u>	<u>(111)</u>	<u>(2.3%)</u>
Subtotal	52,183	4,087	4,015	(72)	(1.8%)	22,645	22,055	(590)	(2.6%)
Sales Tax on Motor Vehicles	178,987	13,862	14,967	1,105	8.0%	92,568	92,453	(115)	(0.1%)
BNA Sales Tax	n/a		8,629				33,444		
Interest	3,350	234	439	205	87.8%	1,508	2,796	1,288	85.4%
Sale of Supplies and Materials	1,500	84	4	(80)	(95.3%)	684	264	(420)	(61.4%)
Sale of Fixed Assets	1,400	85	82	(3)	(3.0%)	632	308	(324)	(51.3%)
Excess Limit	3,000	249	225	(24)	(9.8%)	1,557	1,541	(16)	(1.0%)
Overload Fines	600	62	48	(14)	(23.2%)	331	272	(59)	(17.9%)
Other Fees	<u>2,100</u>	<u>371</u>	<u>218</u>	<u>(153)</u>	<u>(41.2%)</u>	<u>1,106</u>	<u>663</u>	<u>(443)</u>	<u>(40.0%)</u>
SUBTOTAL HIGHWAY CASH FUND	\$ 497,473 (A)	\$ 40,841	\$ 42,194	\$ 1,353	3.3%	\$ 257,778	\$ 256,705	\$ (1,073) (B)	(0.4%)
Incremental Tax Transfer to TIB Fund	(28,051)	(2,478)	(2,443)	36	(1.4%)	(\$14,856)	(14,991)	(135)	0.9%
SUBTOTAL ROADS OPERATIONS CASH FUND	\$ 469,422	\$ 38,362	\$ 39,751	\$ 1,389	3.6%	\$ 242,922	\$ 241,714	\$ (1,208)	(0.5%)
State Hwy Capital Impr Fund	99,700	8,219	8,866	647	7.9%	50,086	51,881	1,795	3.6%
Transportation Infrastructure Bank Fund (TIB)	28,551	2,513	2,526	12	0.5%	15,082	15,524	443	2.9%
Grade Crossing Protection Fund	2,680	588	256	(332)	(56.4%)	1,334	730	(604)	(45.3%)
Recreation Road Fund	4,100	257	278	21	8.2%	1,993	1,998	5	0.2%
State Aid Bridge Fund	<u>768</u>	<u>64</u>	<u>64</u>	<u>0</u>	<u>0.1%</u>	<u>384</u>	<u>384</u>	<u>0</u>	<u>0.1%</u>
TOTAL STATE RECEIPTS	\$ 605,221	\$ 50,004	\$ 51,742	\$ 1,738	3.5%	\$ 311,801	\$ 312,232	\$ 431	0.1%
Federal Receipts									
FHWA	449,400	28,223	84,054	55,831	197.8%	296,640	405,599	108,959	36.7%
Transit	38,300	1,250	935	(315)	(25.2%)	16,473	8,383	(8,090)	(49.1%)
Highway Safety	<u>6,500</u>	<u>916</u>	<u>1,090</u>	<u>174</u>	<u>19.0%</u>	<u>2,944</u>	<u>3,904</u>	<u>960</u>	<u>32.6%</u>
Subtotal-Federal Receipts	494,200	30,389	86,078	55,689	183.3%	316,057	417,885	101,828	32.2%
Local Receipts	15,000	1,380	0	(1,380)	(100.0%)	9,768	101	(9,667)	(99.0%)
Other Entities	<u>6,000</u>	<u>136</u>	<u>337</u>	<u>201</u>	<u>148.1%</u>	<u>2,924</u>	<u>1,666</u>	<u>(1,258)</u>	<u>(43.0%)</u>
TOTAL DEPARTMENT RECEIPTS	\$ 1,120,421	\$ 81,909	\$ 138,157	\$ 56,249	68.7%	\$ 640,550	\$ 731,884	\$ 91,334	14.3%

HIGHWAY CASH FUND APPROPRIATION ANALYSIS	
(A) Total Projected Receipts as of June 2023	\$ 497,473
(B) Receipts Over/(Under) Projection To Date	(1,073)
Previous year's receipts over appropriation	56
Total Modified Projected Receipts	\$ 496,456
Highway Cash Fund Appropriation	\$ 494,000
Projected Receipts Over / (Under) Appropriation	2,456
% Variance From Appropriation	0.5%

** 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 EXCLUDING AERONAUTICS BY RESOURCE
 December 2023

FISCAL YEAR 2024
 Period Expired 50.00%
 Pay Period Ending 12/17/2023

COST BY RESOURCE	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
Personal Services						
Permanent Salaries	128,338,492.39	9,175,906.06	58,300,511.55	70,037,980.84	45.43%	0.00
Temporary Salaries	2,568,865.84	148,662.07	1,557,711.30	1,011,154.54	60.64%	0.00
Overtime	7,328,153.77	557,031.08	3,890,308.44	3,437,845.33	53.09%	0.00
Employee Benefits	43,822,743.23	3,304,302.90	20,255,806.56	23,566,936.67	46.22%	0.00
SUBTOTAL: Personal Services	\$182,058,255.23	\$13,185,902.11	\$84,004,337.85	\$98,053,917.38	46.14%	\$0.00
Operating Expenses						
Utilities	3,897,155.00	297,175.38	1,567,420.69	2,329,734.31	40.22%	0.00
Rentals	947,752.66	83,222.62	575,315.05	372,437.61	60.70%	1,800.00
Repairs & Maintenance	9,975,460.00	1,177,450.82	5,768,045.38	4,207,414.62	57.82%	636,433.09
Maintenance Contracts	13,361,761.92	1,219,966.78	8,591,415.65	4,770,346.27	64.30%	28,056,208.50
Engineering Contracts	43,185,566.00	5,295,627.80	21,326,853.67	21,858,712.33	49.38%	50,991,712.82
Contractual Services	49,268,209.22	4,506,006.54	9,048,639.30	40,219,569.92	18.37%	11,813,462.92
Technology Expenses	17,766,599.62	1,175,407.36	10,263,802.97	7,502,796.65	57.77%	5,884,098.95
Other Operating Expenses	6,137,703.79	182,304.89	3,095,516.91	3,042,186.88	50.43%	0.00
SUBTOTAL: Operating Expenses	\$144,540,208.21	\$13,937,162.19	\$60,237,009.62	\$84,303,198.59	41.67%	\$97,383,716.28
Supplies and Materials						
General Supplies & Materials	1,893,209.13	358,641.50	898,651.14	994,557.99	47.47%	778,391.79
Maint & Const Materials	33,214,744.01	2,908,023.72	34,738,070.37	(1,523,326.36)	104.59%	0.00
Automotive Supplies & Materials	15,433,225.00	1,373,358.97	9,579,716.04	5,853,508.96	62.07%	0.00
SUBTOTAL: Supplies and Materials	\$50,541,178.14	\$4,640,024.19	\$45,216,437.55	\$5,324,740.59	89.46%	\$778,391.79
Travel						
In State Travel	978,627.80	48,437.17	437,905.04	540,722.76	44.75%	0.00
Out of State Travel	364,595.07	8,360.55	106,620.20	257,974.87	29.24%	0.00
SUBTOTAL: Travel	\$1,343,222.87	\$56,797.72	\$544,525.24	\$798,697.63	40.54%	\$0.00
Capital Outlay						
Land	16,500,000.00	565,740.79	5,506,010.31	10,993,989.69	33.37%	2,800,000.00
Hwy. Constr. - Contract Pymt.	710,419,817.63	18,725,697.91	472,145,753.00	238,274,064.63	66.46%	684,339,662.13
Buildings	39,639,715.38	1,514,922.05	7,781,962.26	31,857,753.12	19.63%	9,477,989.26
Heavy Equipment and Vehicles	26,343,425.00	1,493,440.15	15,774,973.91	10,568,451.09	59.88%	20,418,232.98
IT Hardware / Software	100,000.00	0.00	0.00	100,000.00	0.00%	0.00
Specialty Equipment	1,665,700.00	23,075.50	681,551.50	984,148.50	40.92%	562,140.00
SUBTOTAL: Capital Outlay	\$794,668,658.01	\$22,322,876.40	\$501,890,250.98	\$292,778,407.03	63.16%	\$717,598,024.37
Government Aid & Distr						
Public Transit Aid	42,312,705.00	1,471,262.50	9,570,977.17	32,741,727.83	22.62%	58,975,441.89
Highway Safety Office	6,200,000.00	435,311.90	3,880,920.44	2,319,079.56	62.60%	11,729,916.65
Other Government Aid	45,251,000.00	3,198,247.90	55,116,126.72	(9,865,126.72)	121.80%	121,792,838.02
SUBTOTAL: Government Aid & Distr	\$93,763,705.00	\$5,104,822.30	\$68,568,024.33	\$25,195,680.67	73.13%	\$192,498,196.56
Internal Redistributions						
Redistribution	0.00	0.00	0.00	0.00	0.00%	0.00
SUBTOTAL: Internal Redistributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
AGENCY TOTAL	\$1,266,915,227.46	\$59,247,584.91	\$760,460,585.57	\$506,454,641.89	60.02%	\$1,008,258,329.00

BUDGET STATUS REPORT
AGENCY SUMMARY EXCLUDING AERONAUTICS BY PROGRAM/FUNCTION
December 2023

COST BY PROGRAM	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
Administration						
Administration	24,925,529.04	1,973,233.27	12,518,159.96	12,407,369.08	50.22%	761,838.41
Boards & Commissions	53,000.00	3,885.89	21,277.41	31,722.59	40.15%	0.00
SUBTOTAL: Administration	\$24,978,529.04	\$1,977,119.16	\$12,539,437.37	\$12,439,091.67	50.20%	\$761,838.41
Service and Support						
Charges to Others	2,000,000.00	9,330.79	274,588.68	1,725,411.32	13.73%	47,737.08
Deficiency Claims	25,000.00	17,009.00	17,009.00	7,991.00	68.04%	0.00
Supply Base/Inventories	2,500,000.00	332,322.20	2,694,805.95	(194,805.95)	107.79%	176,470.00
Building Operations	10,375,839.68	1,213,542.27	6,865,260.05	3,510,579.63	66.17%	3,626,610.79
Business Technology Services	18,063,023.32	1,147,397.72	8,826,455.16	9,236,568.16	48.86%	6,721,059.80
Support Centers	1,000,000.00	118,884.07	564,881.88	435,118.12	56.49%	0.00
Payroll Clearing	626,525.00	1,011,150.24	1,822,470.91	(1,195,945.91)	290.89%	2,050.00
SUBTOTAL: Service and Support	\$34,590,388.00	\$3,849,636.29	\$21,065,471.63	\$13,524,916.37	60.90%	\$10,573,927.67
Capital Facilities						
Capital Facilities	37,846,715.38	1,584,643.01	7,981,589.65	29,865,125.73	21.09%	8,907,256.40
SUBTOTAL: Capital Facilities	\$37,846,715.38	\$1,584,643.01	\$7,981,589.65	\$29,865,125.73	21.09%	\$8,907,256.40
Highway Maintenance						
System Preservation	46,000,000.00	2,416,112.73	35,393,479.86	10,606,520.14	76.94%	1,528,012.03
Operations	46,000,000.00	3,418,340.42	27,916,505.21	18,083,494.79	60.69%	25,478,331.30
Snow and Ice Control	40,000,000.00	3,236,658.02	10,122,213.67	29,877,786.33	25.31%	1,443,592.35
Unusual & Disaster Oper	2,000,000.00	370,090.75	2,256,770.10	(256,770.10)	112.84%	1,910,540.66
Equipment Operations	27,000,000.00	1,757,345.50	17,112,557.30	9,887,442.70	63.38%	20,632,958.82
Indirect Charges	19,110,422.02	1,682,222.06	10,911,786.73	8,198,635.29	57.10%	510,865.00
SUBTOTAL: Highway Maintenance	\$180,110,422.02	\$12,880,769.48	\$103,713,312.87	\$76,397,109.15	57.58%	\$51,504,300.16
Highway Construction						
Preliminary Engineering	54,000,000.00	4,806,184.96	26,948,069.13	27,051,930.87	49.90%	40,648,904.74
Right-Of-Way	15,000,000.00	5,945,869.76	11,834,613.23	3,165,386.77	78.90%	2,962,523.63
Construction	667,014,823.06	19,029,148.94	474,311,010.16	192,703,812.90	71.11%	684,264,011.52
Construction Engineering	30,000,000.00	1,546,858.58	17,167,269.15	12,832,730.85	57.22%	1,554,015.13
SUBTOTAL: Highway Construction	\$766,014,823.06	\$31,328,062.24	\$530,260,961.67	\$235,753,861.39	69.22%	\$729,429,455.02
Construction Related Expense						
Overhead	14,630,552.96	1,382,308.66	9,874,549.54	4,756,003.42	67.49%	5,246,968.04
Planning & Research	15,000,000.00	1,001,469.40	5,957,234.56	9,042,765.44	39.71%	14,265,761.83
Local Systems	145,000,000.00	3,256,635.62	54,955,386.75	90,044,613.25	37.90%	116,863,462.93
Highway Safety Office	6,419,692.00	476,280.73	4,262,169.43	2,157,522.57	66.39%	11,729,916.65
Public Transportation Asst	42,324,105.00	1,510,660.32	9,850,472.10	32,473,632.90	23.27%	58,975,441.89
SUBTOTAL: Construction Related Expense	\$223,374,349.96	\$7,627,354.73	\$84,899,812.38	\$138,474,537.58	38.01%	\$207,081,551.34
AGENCY TOTAL	\$1,266,915,227.46	\$59,247,584.91	\$760,460,585.57	\$506,454,641.89	60.02%	\$1,008,258,329.00

**PROGRAM EXPENDITURE STATUS REPORT
BUSINESS MONTH - DECEMBER 2023**

<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
Personal Services							
Permanent Salaries	978,164.55	2,898,168.00	0.00	2,550,388.95	2,082,152.56	667,032.00	9,175,906.06
Temporary Salaries	16,286.78	10,881.00	0.00	90,226.03	18,536.57	12,731.69	148,662.07
Overtime	5,177.20	(23,434.84)	0.00	514,381.82	55,917.73	4,989.17	557,031.08
Employee Benefits	68,193.34	3,236,109.56	0.00	0.00	0.00	0.00	3,304,302.90
SUBTOTAL: Personal Services	\$1,067,821.87	\$6,121,723.72	\$0.00	\$3,154,996.80	\$2,156,606.86	\$684,752.86	\$13,185,902.11
Operating Expenses							
Utilities	0.00	187,225.29	0.00	109,012.47	885.96	51.66	297,175.38
Rentals	2,672.51	2,587.46	0.00	77,962.65	0.00	0.00	83,222.62
Repairs & Maintenance	2,195.35	230,841.15	0.00	941,895.60	1,247.80	1,270.92	1,177,450.82
Maintenance Contracts	0.00	0.00	0.00	1,219,966.78	0.00	0.00	1,219,966.78
Engineering Contracts	0.00	8,105.00	69,720.96	0.00	4,205,064.96	1,012,736.88	5,295,627.80
Contractual Services	2,115.35	177,946.32	0.00	186,246.56	4,039,111.96	100,586.35	4,506,006.54
Technology Expenses	0.00	939,276.16	0.00	186,456.50	0.00	49,674.70	1,175,407.36
Other Operating Expenses	26,427.09	30,500.18	0.00	12,813.02	694.36	111,870.24	182,304.89
SUBTOTAL: Operating Expenses	\$33,410.30	\$1,576,481.56	\$69,720.96	\$2,734,353.58	\$8,247,005.04	\$1,276,190.75	\$13,937,162.19
Supplies and Materials							
General Supplies & Materials	303,782.42	9,923.91	0.00	41,089.91	0.00	3,845.26	358,641.50
Maint & Const Materials	450.80	138,293.09	0.00	2,668,706.67	56,446.39	44,126.77	2,908,023.72
Automotive Supplies & Materials	0.00	333,531.81	0.00	1,039,827.16	0.00	0.00	1,373,358.97
SUBTOTAL: Supplies and Materials	\$304,233.22	\$481,748.81	\$0.00	\$3,749,623.74	\$56,446.39	\$47,972.03	\$4,640,024.19
Travel							
In State Travel	15,728.29	7,623.51	0.00	1,624.87	15,122.61	8,337.89	48,437.17
Out of State Travel	123.92	7,414.59	0.00	0.00	0.00	822.04	8,360.55
SUBTOTAL: Travel	\$15,852.21	\$15,038.10	\$0.00	\$1,624.87	\$15,122.61	\$9,159.93	\$56,797.72
Capital Outlay							
Land	0.00	0.00	0.00	0.00	565,740.79	0.00	565,740.79
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	18,725,697.91	0.00	18,725,697.91
Buildings	0.00	0.00	1,514,922.05	0.00	0.00	0.00	1,514,922.05
Heavy Equipment and Vehicles	0.00	0.00	0.00	1,493,440.15	0.00	0.00	1,493,440.15
Specialty Equipment	0.00	0.00	0.00	0.00	16,265.50	6,810.00	23,075.50
SUBTOTAL: Capital Outlay	\$0.00	\$0.00	\$1,514,922.05	\$1,493,440.15	\$19,307,704.20	\$6,810.00	\$22,322,876.40
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	1,471,262.50	1,471,262.50
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	435,311.90	435,311.90
Other Government Aid	0.00	0.00	0.00	0.00	(27,471.75)	3,225,719.65	3,198,247.90
SUBTOTAL: Government Aid & Distr	\$0.00	\$0.00	\$0.00	\$0.00	(\$27,471.75)	\$5,132,294.05	\$5,104,822.30
Internal Redistributions							
Redistribution	555,801.56	(4,345,355.90)	0.00	1,746,730.34	1,572,648.89	470,175.11	0.00
SUBTOTAL: Internal Redistributions	\$555,801.56	(\$4,345,355.90)	\$0.00	\$1,746,730.34	\$1,572,648.89	\$470,175.11	\$0.00
GRAND TOTAL:	\$1,977,119.16	\$3,849,636.29	\$1,584,643.01	\$12,880,769.48	\$31,328,062.24	\$7,627,354.73	\$59,247,584.91

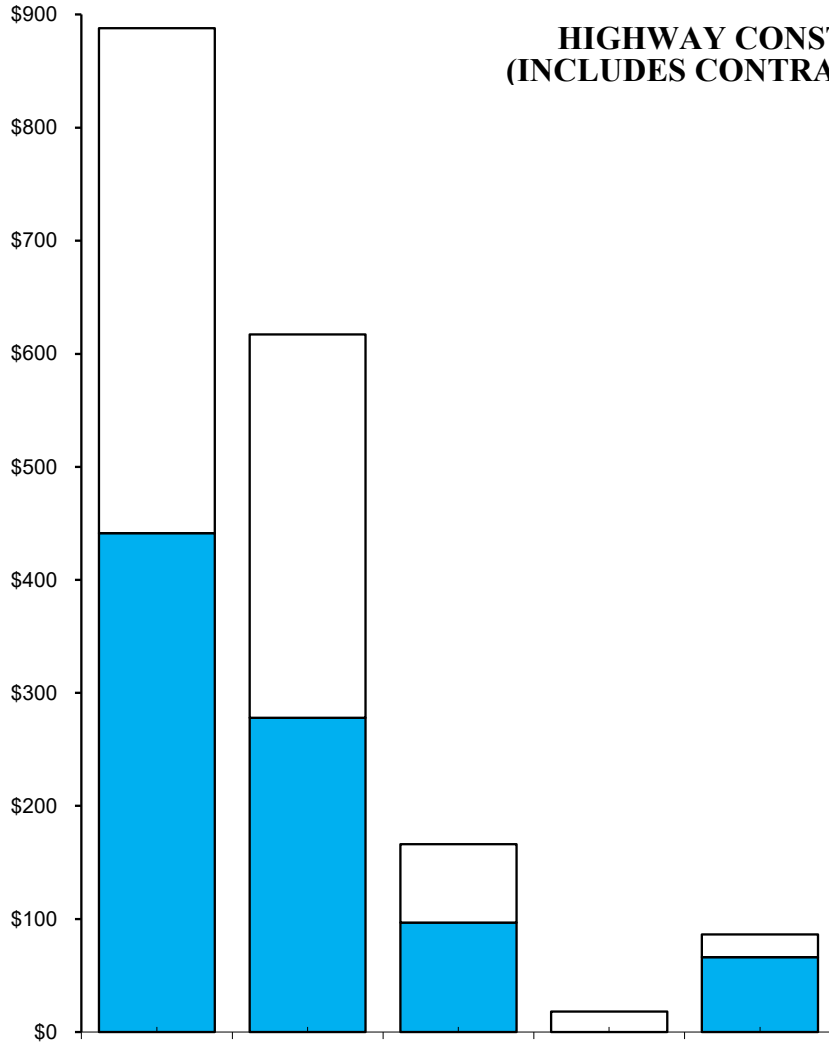
**PROGRAM EXPENDITURE STATUS REPORT
FISCAL YEAR TO DATE - DECEMBER 2023**

<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
Personal Services							
Permanent Salaries	6,422,561.26	14,634,385.31	0.00	16,878,171.79	15,497,149.43	4,868,243.76	58,300,511.55
Temporary Salaries	126,197.58	93,850.94	0.00	934,262.38	292,952.41	110,447.99	1,557,711.30
Overtime	67,719.87	318,674.23	0.00	1,420,584.75	2,010,280.31	73,049.28	3,890,308.44
Employee Benefits	68,193.34	20,187,613.22	0.00	0.00	0.00	0.00	20,255,806.56
SUBTOTAL: Personal Services	\$6,684,672.05	\$35,234,523.70	\$0.00	\$19,233,018.92	\$17,800,382.15	\$5,051,741.03	\$84,004,337.85
Operating Expenses							
Utilities	0.00	975,704.28	0.00	585,979.78	5,427.63	309.00	1,567,420.69
Rentals	12,046.62	39,732.23	0.00	522,486.20	300.00	750.00	575,315.05
Repairs & Maintenance	12,949.48	1,389,290.17	0.00	4,342,260.02	7,702.05	15,843.66	5,768,045.38
Maintenance Contracts	0.00	435.00	0.00	8,590,980.65	0.00	0.00	8,591,415.65
Engineering Contracts	531,226.88	75,295.00	272,460.39	39,744.54	15,929,097.74	4,479,029.12	21,326,853.67
Contractual Services	361,567.10	1,218,369.04	0.00	2,022,587.29	4,308,984.33	1,137,131.54	9,048,639.30
Technology Expenses	0.00	7,262,343.41	0.00	1,499,193.62	439,588.16	1,062,677.78	10,263,802.97
Other Operating Expenses	232,939.28	1,463,657.16	0.00	994,620.07	11,716.34	392,584.06	3,095,516.91
SUBTOTAL: Operating Expenses	\$1,150,729.36	\$12,424,826.29	\$272,460.39	\$18,597,852.17	\$20,702,816.25	\$7,088,325.16	\$60,237,009.62
Supplies and Materials							
General Supplies & Materials	607,406.74	(2,843.15)	0.00	261,344.32	30.40	32,712.83	898,651.14
Maint & Const Materials	9,695.19	1,125,904.98	0.00	33,101,117.92	290,026.58	211,325.70	34,738,070.37
Automotive Supplies & Materials	0.00	2,486,697.76	0.00	7,092,671.13	0.00	347.15	9,579,716.04
SUBTOTAL: Supplies and Materials	\$617,101.93	\$3,609,759.59	\$0.00	\$40,455,133.37	\$290,056.98	\$244,385.68	\$45,216,437.55
Travel							
In State Travel	92,878.20	115,116.48	0.00	23,790.94	95,668.70	110,450.72	437,905.04
Out of State Travel	7,833.05	95,453.60	0.00	0.00	817.00	2,516.55	106,620.20
SUBTOTAL: Travel	\$100,711.25	\$210,570.08	\$0.00	\$23,790.94	\$96,485.70	\$112,967.27	\$544,525.24
Capital Outlay							
Land	0.00	0.00	0.00	0.00	5,503,494.29	2,516.02	5,506,010.31
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	472,145,753.00	0.00	472,145,753.00
Buildings	0.00	72,833.00	7,709,129.26	0.00	0.00	0.00	7,781,962.26
Heavy Equipment and Vehicles	0.00	0.00	0.00	15,774,973.91	0.00	0.00	15,774,973.91
Specialty Equipment	0.00	102,657.25	0.00	18,819.79	373,118.50	186,955.96	681,551.50
SUBTOTAL: Capital Outlay	\$0.00	\$175,490.25	\$7,709,129.26	\$15,793,793.70	\$478,022,365.79	\$189,471.98	\$501,890,250.98
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	9,570,977.17	9,570,977.17
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	3,880,920.44	3,880,920.44
Other Government Aid	0.00	0.00	0.00	0.00	17,396.36	55,098,730.36	55,116,126.72
SUBTOTAL: Government Aid & Distr	\$0.00	\$0.00	\$0.00	\$0.00	\$17,396.36	\$68,550,627.97	\$68,568,024.33
Internal Redistributions							
Redistribution	3,986,222.78	(30,589,698.28)	0.00	9,609,723.77	13,331,458.44	3,662,293.29	0.00
SUBTOTAL: Internal Redistributions	\$3,986,222.78	(\$30,589,698.28)	\$0.00	\$9,609,723.77	\$13,331,458.44	\$3,662,293.29	\$0.00
GRAND TOTAL:	\$12,539,437.37	\$21,065,471.63	\$7,981,589.65	\$103,713,312.87	\$530,260,961.67	\$84,899,812.38	\$760,460,585.57

BUDGET STATUS REPORT
AGENCY SUMMARY EXCLUDING AERONAUTICS BY ORGANIZATIONAL ELEMENT
December 2023

COST BY ORGANIZATIONAL STRUCTURE	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
OFFICE OF THE DIRECTOR						
110 - DIRECTOR AND DEPUTIES	919,848.24	71,783.06	465,056.22	454,792.02	50.56%	0.00
140 - LEGAL	2,916,132.68	110,904.63	590,586.26	2,325,546.42	20.25%	171,636.73
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,976,890.09	183,038.49	1,248,182.30	1,728,707.79	41.93%	307,437.16
SUBTOTAL: OFFICE OF THE DIRECTOR	\$6,812,871.01	\$365,726.18	\$2,303,824.78	\$4,509,046.23	33.82%	\$479,073.89
OFFICE OF ENGINEERING						
130 - CONTROLLER DIVISION	2,602,976.95	189,659.27	1,157,580.54	1,445,396.41	44.47%	0.00
250 - STRATEGIC PLANNING DIVISION	4,029,292.90	308,772.75	2,017,952.68	2,011,340.22	50.08%	1,555,831.14
320 - BRIDGE DIVISION	9,245,148.00	1,128,688.82	5,273,535.76	3,971,612.24	57.04%	2,677,335.35
340 - TRAFFIC ENGINEERING DIVISION	6,060,248.30	366,561.02	2,710,082.17	3,350,166.13	44.72%	352,477.97
350 - RIGHT OF WAY DIVISION	5,654,797.85	400,428.76	2,499,841.22	3,154,956.63	44.21%	14,326.30
360 - PROJECT DEVELOPMENT DIVISION	17,681,606.59	1,599,630.35	7,003,564.19	10,678,042.40	39.61%	12,339,747.42
370 - ROADWAY DESIGN DIVISION	31,108,089.36	2,138,841.31	13,728,445.43	17,379,643.93	44.13%	26,450,279.25
420 - PROGRAM MANAGEMENT DIVISION	2,089,469.67	133,529.78	779,166.91	1,310,302.76	37.29%	549,741.76
580 - LOCAL ASSISTANCE DIVISION	3,635,204.71	212,216.28	1,589,990.88	2,045,213.83	43.74%	2,540,576.15
SUBTOTAL: OFFICE OF ENGINEERING	\$82,106,834.33	\$6,478,328.34	\$36,760,159.78	\$45,346,674.55	44.77%	\$46,480,315.34
OFFICE OF AERONAUTICS						
160 - AERONAUTICS	0.00	116,121.87	334,084.29	(334,084.29)	0.00%	0.00
SUBTOTAL: OFFICE OF AERONAUTICS	\$0.00	\$116,121.87	\$334,084.29	(\$334,084.29)	0.00%	\$0.00
OFFICE OF OPERATIONS						
170 - HUMAN RESOURCES DIVISION	3,833,532.81	178,250.26	1,375,749.22	2,457,783.59	35.89%	2,050.00
260 - OPERATIONS DIVISION	20,619,494.14	1,464,134.41	9,306,497.14	11,312,997.00	45.13%	7,195,760.08
280 - BUSINESS TECH SUPPORT DIVISION	33,676,464.87	1,686,768.78	12,448,174.03	21,228,290.84	36.96%	6,662,490.74
380 - CONSTRUCTION DIVISION	3,648,279.23	285,506.64	1,727,474.28	1,920,804.95	47.35%	63,467.12
390 - MATERIALS & RESEARCH DIVISION	14,463,677.79	716,091.08	4,575,919.65	9,887,758.14	31.64%	6,206,354.36
610 - DISTRICT 1	38,509,729.60	2,511,137.32	19,690,796.82	18,818,932.78	51.13%	6,376,140.39
620 - DISTRICT 2	26,091,065.25	2,057,742.98	12,802,110.17	13,288,955.08	49.07%	9,783,727.07
630 - DISTRICT 3	38,729,435.26	2,341,508.80	18,049,298.02	20,680,137.24	46.60%	4,957,048.73
640 - DISTRICT 4	37,591,583.12	2,481,792.17	19,796,393.39	17,795,189.73	52.66%	6,016,983.07
650 - DISTRICT 5	25,661,159.34	2,350,132.87	12,716,812.59	12,944,346.75	49.56%	5,415,704.73
660 - DISTRICT 6	29,354,666.56	1,768,430.98	14,836,043.66	14,518,622.90	50.54%	6,599,038.49
670 - DISTRICT 7	22,756,326.60	1,344,251.88	10,282,368.70	12,473,957.90	45.18%	5,479,465.82
680 - DISTRICT 8	18,601,514.93	1,208,658.31	9,289,159.32	9,312,355.61	49.94%	3,313,894.50
SUBTOTAL: OFFICE OF OPERATIONS	\$313,536,929.50	\$20,394,406.48	\$146,896,796.99	\$166,640,132.51	46.85%	\$68,072,125.10
OFFICE OF BROADBAND						
590 - Broadband Equity Access Deployment	1,780,378.00	48,851.63	760,443.70	1,019,934.30	42.71%	727,017.63
SUBTOTAL: OFFICE OF BROADBAND	\$1,780,378.00	\$48,851.63	\$760,443.70	\$1,019,934.30	42.71%	\$727,017.63
BUDGETARY CONTROL						
902 - SUPPLY BASE	0.00	267,261.88	2,204,839.86	(2,204,839.86)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	9,068,972.00	145,541.11	8,688,668.77	380,303.23	95.81%	79,000.00
904 - TRANSPORTATION CAPITAL	853,609,242.62	31,431,347.42	562,511,767.40	291,097,475.22	65.90%	892,420,797.04
SUBTOTAL: BUDGETARY CONTROL	\$862,678,214.62	\$31,844,150.41	\$573,405,276.03	\$289,272,938.59	66.47%	\$892,499,797.04
AGENCY TOTAL	\$1,266,915,227.46	\$59,247,584.91	\$760,460,585.57	\$506,454,641.89	60.02%	\$1,008,258,329.00

**FY-2024
HIGHWAY CONSTRUCTION CONTRACT LETTINGS
(INCLUDES CONTRACTED CONSTRUCTION COSTS ONLY)
\$ IN MILLIONS**



SUMMARY BY PROGRAM YEAR					
LETTING DATE	STATE SYSTEM			LOCAL SYSTEM	TOTAL
	FY-2024 PROGRAM PROJECTS	PRIOR YEAR PROJECTS	ADVANCED PROJECTS	FY-2024 PROJECTS	
7/13 & 20 & 27/2023	0.93	7.33		18.56	26.82
8/24/2023	9.92	19.32		3.35	32.59
9/28/2023	51.86	24.18		3.23	79.27
10/19/2023	3.56	4.95		20.26	28.77
11/16/2023	8.12	19.30			27.42
12/14/2023	203.73	21.84		20.82	246.39
2/1 & 2/29/2024					
3/21/2024					
4/11/2024					
5/16/2024					
6/20/2024					
	278.12	96.92	0.00	66.22	441.26

SUMMARY BY DISTRICT									
LETTING DATE	D-1	D-2	D-3	D-4	D-5	D-6	D-7	D-8	TOTAL
7/13 & 20 & 27/2023	1.19		18.56		5.34	0.93		0.80	26.82
8/24/2023	23.74	4.96		0.39				3.50	32.59
9/28/2023	1.41	21.02	0.19	40.04	1.57		11.81	3.23	79.27
10/19/2023	8.86	4.95						14.96	28.77
11/16/2023	4.30				11.96		6.53	4.63	27.42
12/14/2023	126.04	11.17	3.61	63.36		33.66		8.55	246.39
2/1 & 2/29/2024									
3/21/2024									
4/11/2024									
5/16/2024									
6/20/2024									
	165.54	42.10	22.36	103.79	18.87	34.59	18.34	35.67	441.26

	State System				Local System
	Total Letting(1)	FY-2024 Program (2)	Prior Year Projects (3)	Advanced Projects	FY-2024 Program (4)
% Let to Date	49.7%	45.1%	58.3%	0.0%	76.7%
Actual \$ Let	441.26	278.12	96.92	0.00	66.22
Projected \$ Remaining	446.88	339.14	69.35	18.22	20.17
Total	\$888.14	\$617.26	\$166.27	\$18.22	\$86.39

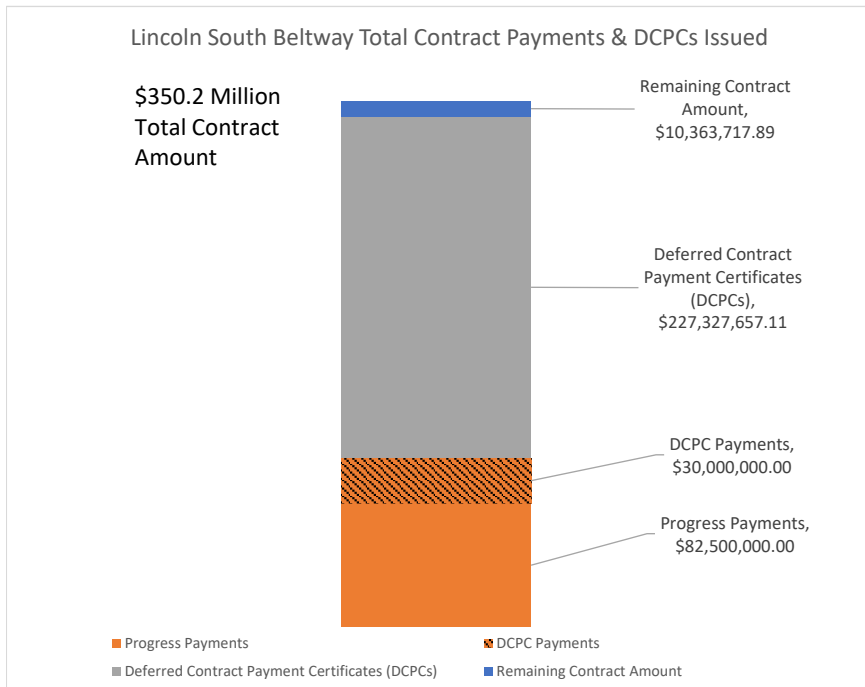
- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
 - (2) FY-2024 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
 - (3) Prior Year Projects - Includes projects from previous years' programs.
 - (4) Local System Program - Includes all local system projects.
- Projected dollars are updated estimates as of December 31, 2023.

Lincoln South Beltway Construction Contract Payments and Deferred Payment Certificates Issued

Through December 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 December 2023)

Remaining Contract Amount	\$10,363,718
Progress Payments	\$82,500,000
Deferred Contract Payment Certificates (DCPCs)	\$227,327,657
DCPC Payments	\$30,000,000

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

FY 2024	\$14,941,375
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	\$29,886,375
FY 2032	\$3,220,907
Total DCPCs to date	\$227,327,657

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	27,313	211,788	30,180	225,399	30,784	229,907
Surface Transportation Block Grant (STBG)	11,717	88,296	13,136	97,777	13,202	98,923	1,036	100,901	14,682	109,654	14,976	111,847
STBG - Bridge Off System		3,777		5,036		5,036		5,036				
STBG - Flexible - Any Area		33,159		35,391		36,200		37,025				
STBG - MAPA - Omaha		16,227		17,760		18,116		19,684				
STBG - LCLC - Lincoln		6,395		7,000		7,140		7,632				
STBG - 5,001 to 200,000 Population		8,919										
STBG 5K-49,999 Population				7,948		8,107		7,729				
STBG 50K-200K Population				1,813		1,849		1,893				
STBG - 5,000 and Less Population		13,604		14,890		15,188		14,469				
Highway Planning		4,661		5,179		5,465		5,575				
Research		1,554		2,760		1,822		1,858				
Transportation Alternatives (TAP)	768	5,801	1,312	10,206	1,329	10,434	1,357	10,667				
Recreational Trails	82	1,217	81	1,205	82	1,217	82	1,217				
Highway Safety Improvement Prog (HSIP)	2,359	15,713	2,879	19,794	2,580	20,202	2,590	20,692	3,177	21,674	3,246	22,185
Rail-Highway Crossings	245	3,883	245	3,886	245	3,952	245	3,944	245	3,886	245	3,886
Congestion Mitigation & Air Qual (CMAQ)	2,444	10,744	1,983	10,985	2,293	11,205	2,335	11,429	2,692	11,896	2,746	12,134
Metropolitan Planning	358	1,777	438	2,186	447	2,230	456	2,275	465	2,320	474	2,367
National Freight Program	1,489	10,663	1,346	9,824	1,373	10,020	1,399	10,220	1,458	10,637	1,487	10,850
Carbon Reduction Program			1,234	9,214	1,258	9,398	1,283	9,586	1,309	9,777	1,335	9,973
PROTECT Formula			1,403	10,476	1,431	10,686	1,459	10,900	1,489	11,118	1,518	11,340
Redistribution - Certain Authorizations	55	0.398	393	2,869	128	0.934	233	1,706				
Redistribution - TIFIA												
Sub-Total Core Funds	\$42,328	\$ 312.023	\$ 49,586	\$ 381.800	\$ 51,538	\$ 386.742	\$ 39,788	\$ 395.325	\$ 55,697	\$ 406.361	\$ 56,811	\$ 414.489
National Highway Perf Exempt	603	4,524	602	4,500	603	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	879	6,436	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												
Total	\$42,931	\$ 316.547	\$ 59,357	\$ 500.186	\$ 61,331	\$ 468.073	\$ 46,578	\$ 451.261	\$ 61,505	\$ 457.361	\$ 62,619	\$ 465.489
Obligation Authority												
Core Formula Obligation Limitation	46,365	277,251	57,473	345,402	58,765	339,011	17,817	100,857				
August Redistribution	4,178	20,000	6,177	26,000	7,915	55,000						
Total Annual Obligation Authority	\$50,543	297,251	\$ 57,473	371,402	\$ 66,680	394,011						

Not available at this time.

Not available at this time.

Footnotes:
Fiscal 2025 through Fiscal 2026 amounts are AASHTO estimates.
FY24 Apportionment per Public Law 117-58 through September 30, 2024.

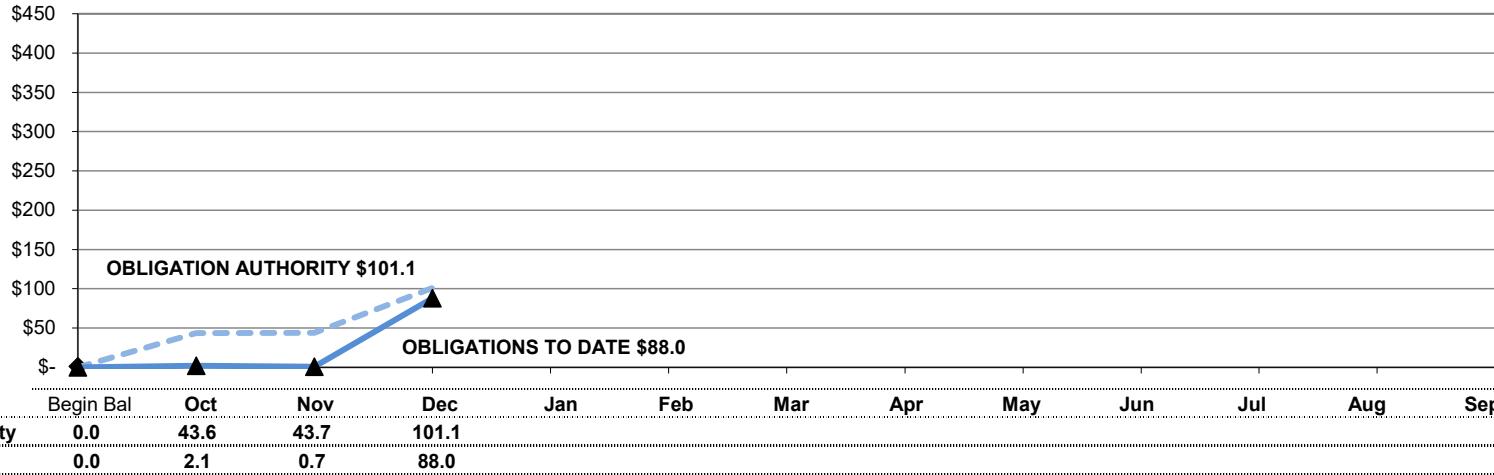
**STATUS OF FEDERAL HIGHWAY APPORTIONMENTS
FEDERAL FY-2024
DECEMBER 31, 2023**

APPORTIONMENT TYPE	APPORT	FAST Act & IJA	TRANSFERS	TOTAL	OBLIGATIONS ^(A)	CURRENT	ADVANCED	UNPAID
	BALANCE 9/30/2023	FY-2024 APPORT ^(B)	ADJ & SPECIAL APPORT			APPORT	CONSTRUCTION COMMITTED	
National Hwy Perf Prog (NHPP)	1,114,276	211,787,747	-	212,902,023	64,257,295	148,644,728	201,237,173	87,209,078
Interstate Maintenance	-	-	-	-	-	-	-	-
National Highway Sys	-	-	-	-	-	-	-	-
Highway Bridge Program	-	-	-	-	-	-	-	22,613
STBG/STP - Bridge Off System	-	5,036,343	-	5,036,343	4,432,970	603,373	-	7,334,128
STBG/STP - Flexible - Any Area	46,552	37,024,722	-	37,071,274	18,997,752	18,073,522	102,140,379	33,672,333
STBG/STP - MAPA - Omaha	2,034,673	19,684,140	-	21,718,813	(1,232,091)	22,950,904	22,066,120	17,787,027
STBG/STP - LCLC - Lincoln	21,817,160	7,632,345	-	29,449,505	(188,828)	29,638,332	-	6,423,569
STBG/STP - 5,001 to 200,000 Pop	-	-	-	-	(598,033)	598,033	-	15,575,083
STBG/STP - 5,000 & Less Pop	-	14,469,105	-	14,469,105	(18,709)	14,487,814	-	4,049,771
STBG 5K-49,999 Population	1,306,905	7,729,237	-	9,036,142	174,820	8,861,322	-	4,217,847
STBG 50K-200,000 Population	3,662,504	1,893,141	-	5,555,645	-	5,555,645	-	-
Congestion Mitigation & Air Qual	1,160,354	11,429,248	-	12,589,602	1,734,226	10,855,376	-	14,212,209
Carbon Reduction under 5,000 & Les	3,645,477	1,753,680	-	5,399,157	-	5,399,157	-	-
Carbon Reduction 5K-49,999 Pop	1,945,977	936,796	-	2,882,773	-	2,882,773	-	-
Carbon Reduction 50K-200,000 Pop	443,901	229,452	-	673,353	-	673,353	-	-
Carbon Reduction >200,000 Pop	6,061,990	3,310,803	-	9,372,793	-	9,372,793	-	-
Carbon Reduction Prog Flex	2,799,759	3,355,009	-	6,154,768	-	6,154,768	-	-
Protect Program IJA	4,393,823	10,681,681	-	15,075,504	(618,713)	15,694,217	-	5,145,286
Protect Planning IJA	423,248	217,993	-	641,241	-	641,241	-	-
Highway Safety Improvemnt Prog	31,264,308	20,691,664	-	51,955,972	(909,199)	52,865,171	715,919	22,842,708
Rail-Hwy - Hazard Elimination	-	3,944,098	-	3,944,098	222,215	3,721,883	16,958,166	6,774,455
Rail-Hwy - Protection Devices	6,830,310	-	-	6,830,310	95,200	6,735,110	-	4,490,540
Highway Planning	3,315,607	5,575,333	-	8,890,940	339,669	8,551,271	-	8,471,268
Research	1,617,893	1,858,444	331,000	3,807,337	-	3,807,337	141,795	7,271,011
Metropolitan Planning	833,635	2,274,791	-	3,108,426	(247,832)	3,356,258	-	2,807,349
National Hwy Freight Program	10,532,289	10,220,479	-	20,752,768	-	20,752,768	55,967,219	-
TAP - Flex	9,805,951	4,373,527	-	14,179,478	936,825	13,242,653	-	1,966,412
TAP - >200,000 Population	2,794,736	3,344,216	-	6,138,952	368,977	5,769,976	-	3,778,804
TAP - 50K - 200,000 Population	446,842	231,767	-	678,609	-	678,609	-	-
TAP - 5,001 to 200,000 Population	582,840	-	-	582,840	-	582,840	-	477,221
TAP - 5K-49,999 Population	1,958,864	946,250	-	2,905,114	-	2,905,114	863,014	-
TAP - 5,000 and Less Population	5,229,187	1,771,378	-	7,000,565	29,982	6,970,583	-	473,223
Recreational Trails	3,171,781	1,217,387	-	4,389,168	235,111	4,154,057	-	2,065,942
Enhancement	-	-	-	-	-	-	-	321,421
Safe Routes to School Prog	243,972	-	-	243,972	-	243,972	-	0
Redistribution - Certain Auth.	-	1,706,677	-	1,706,677	55,317	1,651,360	-	1,562,314
Redistribution - TIFIA	-	-	-	-	-	-	-	-
Repurposed/Special Earmark	-	-	-	-	-	-	-	728,952
Other	-	-	-	-	-	-	-	-
Total Formula Funds	\$ 129,484,813	\$ 395,327,453	\$ 331,000	\$ 525,143,266	\$ 88,066,954	\$ 437,076,312	\$ 400,089,785	\$ 259,680,562
Allocated/Discretionary Funds	213,697	-	(59,447)	154,250	-	154,250	-	1,902,688
Total Subject to Annual Obligation Limits	\$ 129,698,510	\$ 395,327,453	\$ 271,553	\$ 525,297,516	\$ 88,066,954	\$ 437,230,562	\$ 400,089,785	\$ 261,583,250
Special Limit/Allocated Exempt Equity Bonus	123,994,673	55,935,973	15,083,126	195,013,773	24,455,108	170,558,665	-	52,186,858
GRAND TOTAL	\$ 253,693,183	\$ 451,263,426	\$ 15,354,680	\$ 720,311,289	\$ 112,522,061	\$ 607,789,227	\$ 400,089,785	\$ 313,770,107

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

(B) FY24 Apportionment per Public Law 117-58 through September 30, 2024.

**STATUS OF FEDERAL HIGHWAY OBLIGATION AUTHORITY
FEDERAL FY-2024
(\$ IN MILLIONS)**



	<u>FEDERAL FY-2023</u> <u>OBLIGATION AUTHORITY</u>	<u>FEDERAL FY-2024</u> <u>OBLIGATION AUTHORITY</u>	
<u>FORMULA AND ALLOCATED FUNDS SUBJECT TO ANNUAL OBLIGATION LIMITATION</u>	As of September 30, 2023	As of December 31, 2023	
Formula Obligation Limitation	\$ 339.0	\$ 100.8	
August Redistribution	55.0	-	
Redistribution - TIFIA	-	-	
Transfers	\$ (3.2)	\$ 0.3	
Subtotal	\$ 390.8	\$ 101.1	
Other Allocation Obligation Limitation	1.8	-	
Annual Obligation Limitation	\$ 392.6	\$ 101.1	
Formula Obligations to Date	(390.4)	(88.0)	
Allocated Obligations to Date	(2.2)	0.0	
Subtotal	\$ (392.6)	\$ (88.0)	
Obligation Authority Balance	0.0	\$ 13.1	
			Period Expired 25.0%
			Obligated 87.0%
<u>SPECIAL LIMITATION</u>			
National Highway Perf Exempt	4.5	4.5	
HIP Bridge Formula Program	38.3	38.3	
HIP Bridge Formula PRM Off-Sys	6.7	6.7	
HIP Natl Electric Vhcle Infra	6.4	6.4	
HIP Commnty Proj Cong-DIR 2023	6.0	0.0	
Hwy Infra Brdg Repl-2023 APPN	19.4	0.0	
Previous Years Funding	101.7	139.1	
Total Special Obligation Limitation	\$ 183.0	\$ 195.0	
Obligations to Date	(59.0)	(24.5)	
Obligation Authority Balance	\$ 124.0	\$ 170.5	

Nebraska's FY24 formula apportionment per Public Law 117-58 is \$398.4 million. Through January 19, 2024, the Obligation Authority per Public Law 118-22 reflects 111/366 days.

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM**

CURRENT MONTH - DECEMBER 2023

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	3,434,044.13	0.00	480.11	18,134.88	85,061.52	3,537,720.64
	RIGHT OF WAY	5,818,329.62	0.00	0.00	3,029.30	0.00	5,821,358.92
	CONSTRUCTION	(62,036,081.54)	80,057,514.80	3,649.15	822,037.38	0.00	18,847,119.79
	CONSTRUCTION ENGINEERING	(455,969.06)	1,461,427.14	2,022.93	33,020.18	(1,375.43)	1,039,125.76
	PLANNING & RESEARCH	9,974.50	0.00	0.00	0.00	11,457.29	21,431.79
	TOTAL	\$ (53,229,702.35)	\$ 81,518,941.94	\$ 6,152.19	\$ 876,221.74	\$ 95,143.38	\$ 29,266,756.90
LOCAL	PRELIMINARY ENGINEERING	12,296.34	444,998.28	6,833.66	36,904.25	2,776.81	503,809.34
	RIGHT OF WAY	361.87	2,832.35	37.00	106.52	106.52	3,444.26
	CONSTRUCTION	81,992.95	1,859,665.57	22,295.77	334,967.95	(793.81)	2,298,128.43
	CONSTRUCTION ENGINEERING	79,572.81	135,668.24	8,711.92	101,645.75	923.21	326,521.93
	TOTAL	\$ 174,223.97	\$ 2,443,164.44	\$ 37,878.35	\$ 473,624.47	\$ 3,012.73	\$ 3,131,903.96
NON-HWY	PRELIMINARY ENGINEERING	1,340,735.97	40,458.95	0.00	5,620.70	1,391.67	1,388,207.29
	RIGHT OF WAY	138,104.10	0.00	0.00	0.00	0.00	138,104.10
	CONSTRUCTION	11,753.25	142,805.21	0.00	9,256.48	0.00	163,814.94
	CONSTRUCTION ENGINEERING	482,743.06	15,453.11	0.00	505.20	0.00	498,701.37
	TRAFFIC SAFETY & TRANS	10,876.52	476,142.39	0.00	0.00	1,500.00	488,518.91
	PLANNING & RESEARCH	292,494.54	853,393.69	0.00	18,676.57	0.00	1,164,564.80
	PUBLIC TRANSPORTATION ASSIST	328,597.14	1,182,063.18	0.00	0.00	2,998.54	1,513,658.86
	INFORMATION TECHNOLOGY	17,745.47	0.00	0.00	0.00	0.00	17,745.47
	BROADBAND	55,650.77	0.00	0.00	0.00	0.00	55,650.77
	TOTAL	\$ 2,678,700.82	\$ 2,710,316.53	\$ 0.00	\$ 34,058.95	\$ 5,890.21	\$ 5,428,966.51
TOTAL - CURRENT MONTH		\$ (50,376,777.56)	\$ 86,672,422.91	\$ 44,030.54	\$ 1,383,905.16	\$ 104,046.32	\$ 37,827,627.37

FISCAL YEAR TO DATE - DECEMBER 2023

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	17,893,322.00	0.00	1,042.97	74,407.99	208,582.38	18,177,355.34
	RIGHT OF WAY	9,684,583.87	0.00	0.00	83,220.73	0.00	9,767,804.60
	CONSTRUCTION	134,407,495.29	327,000,415.70	115,807.17	11,480,923.79	23,313.00	473,027,954.95
	CONSTRUCTION ENGINEERING	4,003,268.53	8,433,776.15	6,962.79	366,865.50	15,021.37	12,825,894.34
	PLANNING & RESEARCH	129,446.57	175,566.50	0.00	0.00	108,573.88	413,586.95
	TOTAL	\$ 166,118,116.26	\$ 335,609,758.35	\$ 123,812.93	\$ 12,005,418.01	\$ 355,490.63	\$ 514,212,596.18
LOCAL	PRELIMINARY ENGINEERING	1,173,295.59	2,569,756.70	(433,044.54)	237,040.71	3,134.27	3,550,182.73
	RIGHT OF WAY	26,325.28	885,787.25	323,797.94	50,915.40	(68,029.36)	1,218,796.51
	CONSTRUCTION	5,729,018.79	42,199,329.74	1,117,732.42	(6,344,818.86)	295,167.11	42,996,429.20
	CONSTRUCTION ENGINEERING	706,333.46	1,902,280.28	105,244.35	91,167.52	4,461.42	2,809,487.03
	TOTAL	\$ 7,634,973.12	\$ 47,557,153.97	\$ 1,113,730.17	\$ (5,965,695.23)	\$ 234,733.44	\$ 50,574,895.47
NON-HWY	PRELIMINARY ENGINEERING	9,294,828.19	154,492.43	0.00	72,557.97	4,377.20	9,526,255.79
	RIGHT OF WAY	1,112,755.47	0.00	0.00	0.00	0.00	1,112,755.47
	CONSTRUCTION	624,115.19	3,550,812.19	0.00	798,337.30	0.00	4,973,264.68
	CONSTRUCTION ENGINEERING	3,866,650.12	271,927.92	0.00	58,032.31	9.29	4,196,619.64
	TRAFFIC SAFETY & TRANS	413,954.52	4,176,954.69	0.00	0.00	1,500.00	4,592,409.21
	PLANNING & RESEARCH	2,017,963.48	4,260,688.52	0.00	80,757.91	162,294.03	6,521,703.94
	PUBLIC TRANSPORTATION ASSIST	2,162,466.83	7,702,517.69	(181.61)	70,080.17	83,234.71	10,018,117.79
	INFORMATION TECHNOLOGY	202,646.50	386,519.19	0.00	0.00	0.00	589,165.69
	BROADBAND	813,453.28	0.00	0.00	0.00	0.00	813,453.28
	TOTAL	\$ 20,508,833.58	\$ 20,503,912.63	\$ (181.61)	\$ 1,079,765.66	\$ 251,415.23	\$ 42,343,745.49
TOTAL - FISCAL YEAR TO DATE		\$ 194,261,922.96	\$ 403,670,824.95	\$ 1,237,361.49	\$ 7,119,488.44	\$ 841,639.30	\$ 607,131,237.14

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT
DECEMBER 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	2,249,352,456.91	1,241,748,060.50	1,007,604,396.41	(53,229,702.35)	166,118,116.26	271,528,432.96
	FEDERAL	1,848,302,917.38	1,661,021,387.02	187,281,530.36	81,518,941.94	335,609,758.35	481,948,533.08
	COUNTY	3,578,762.19	3,228,966.45	349,795.74	6,152.19	123,812.93	494,156.07
	CITY	117,392,828.09	94,957,578.61	22,435,249.48	876,221.74	12,005,418.01	24,378,796.20
	OTHER	18,361,057.04	15,106,765.74	3,254,291.30	95,143.38	355,490.63	661,844.44
STATE HIGHWAY SYSTEM TOTALS		\$ 4,236,988,021.61	\$ 3,016,062,758.32	\$ 1,220,925,263.29	\$ 29,266,756.90	\$ 514,212,596.18	\$ 779,011,762.75
LOCAL HIGHWAY SYSTEM							
	STATE	81,149,648.86	49,927,661.45	31,221,987.41	174,223.97	7,634,973.12	10,703,260.59
	FEDERAL	361,465,848.99	276,705,047.32	84,760,801.67	2,443,164.44	47,557,153.97	63,473,031.96
	COUNTY	24,366,273.47	16,427,624.58	7,938,648.89	37,878.35	1,113,730.17	1,728,063.50
	CITY	107,561,757.59	63,399,216.33	44,162,541.26	473,624.47	(5,965,695.23)	(2,950,321.69)
	OTHER	7,236,759.06	5,812,004.20	1,424,754.86	3,012.73	234,733.44	368,901.95
LOCAL HIGHWAY SYSTEM TOTALS		\$ 581,780,287.97	\$ 412,271,553.88	\$ 169,508,734.09	\$ 3,131,903.96	\$ 50,574,895.47	\$ 73,322,936.31
NON-HIGHWAY							
	STATE	540,370,611.67	453,458,206.55	86,912,405.12	2,678,700.82	20,508,833.58	77,277,690.97
	FEDERAL	311,168,097.69	152,227,611.21	158,940,486.48	2,710,316.53	20,503,912.63	39,345,835.90
	COUNTY	372,254.35	320,092.85	52,161.50	0.00	(181.61)	(28,115.73)
	CITY	10,910,143.84	6,544,172.97	4,365,970.87	34,058.95	1,079,765.66	1,593,196.23
	OTHER	16,801,357.49	13,450,761.29	3,350,596.20	5,890.21	251,415.23	1,030,089.63
NON-HIGHWAY TOTALS		\$ 879,622,465.04	\$ 626,000,844.87	\$ 253,621,620.17	\$ 5,428,966.51	\$ 42,343,745.49	\$ 119,218,697.00
GRAND TOTALS		\$ 5,698,390,774.62	\$ 4,054,335,157.07	\$ 1,644,055,617.55	\$ 37,827,627.37	\$ 607,131,237.14	\$ 971,553,396.06

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

WORK PHASE	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
PRELIMINARY ENGINEERING	635,095,082.00	413,166,381.19	221,928,700.81	5,485,388.04	32,067,247.14	60,126,740.02
RIGHT OF WAY	164,011,354.75	117,338,733.91	46,672,620.84	5,962,907.28	12,099,356.58	17,847,147.57
UTILITIES	49,441,784.45	29,512,152.69	19,929,631.76	777,269.58	3,301,473.26	5,128,602.03
CONSTRUCTION	4,226,624,653.91	3,143,040,141.34	1,083,584,512.57	20,531,793.58	517,696,175.57	806,306,412.76
CONSTRUCTION ENGINEERING	308,215,050.67	167,545,422.78	140,669,627.89	1,864,349.06	19,832,001.01	34,709,234.36
TRAFFIC SAFETY	45,497,150.00	23,843,356.95	21,653,793.05	488,518.91	4,592,409.21	7,740,236.28
PLANNING & RESEARCH	110,574,008.71	72,035,042.97	38,538,965.74	1,185,996.59	6,935,290.89	16,718,243.59
PUBLIC TRANSPORTATION	155,841,796.50	84,697,021.41	71,144,775.09	1,513,658.86	10,018,117.79	21,425,385.31
INFORMATION TECHNOLOGY	3,089,893.63	3,156,903.83	(67,010.20)	17,745.47	589,165.69	1,551,394.14
GRAND TOTALS	\$ 5,698,390,774.62	\$ 4,054,335,157.07	\$ 1,644,055,617.55	\$ 37,827,627.37	\$ 607,131,237.14	\$ 971,553,396.06

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

FUND	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
STATE FUNDS						
ROADS OPERATION FUND	1,637,387,917.88	1,071,372,623.26	566,015,294.62	12,211,358.64	119,912,046.28	238,864,007.19
ROADS OPERATION FUND AC*	166,582,722.52	26,462,790.62	140,119,931.90	(69,761,095.72)	(17,970,499.29)	(18,409,105.51)
GRADE CROSSING FUND	2,039,867.50	1,183,296.03	856,571.47	(987.88)	46,168.44	212,487.09
GRADE SEPARATION-TMT	9,227,231.38	9,202,364.11	24,867.27	106.52	611,427.99	639,061.27
MAPA BRIDGE STUDY	98,125.88	98,124.61	1.27	0.00	0.00	3,638.50
RECREATION ROAD FUND	28,793,872.97	15,367,496.13	13,426,376.84	23,865.44	1,939,466.93	3,722,295.40
ST HWY CAPITAL IMPR	794,037,955.56	428,915,081.10	365,122,874.46	5,296,058.86	66,447,381.65	93,558,534.30
STATE AID BRIDGE	3,416,988.35	2,239,980.18	1,177,008.17	2,142.51	67,522.11	111,231.33
TRANS INFRA BANK	229,453,754.58	190,442,479.20	39,011,275.38	1,851,774.07	23,208,408.85	40,807,234.95
TOTAL STATE FUNDS	\$ 2,871,038,436.62	\$ 1,745,284,235.24	\$ 1,125,754,201.38	\$ (50,376,777.56)	\$ 194,261,922.96	\$ 359,509,384.52
FEDERAL FUNDS	2,521,602,783.42	2,090,558,315.23	431,044,468.19	86,672,422.91	403,670,824.95	584,767,400.94
COUNTY FUNDS	28,318,292.01	19,977,754.72	8,340,537.29	44,030.54	1,237,361.49	2,194,103.84
CITY FUNDS	235,864,729.52	164,900,967.91	70,963,761.61	1,383,905.16	7,119,488.44	23,021,670.74
OTHER FUNDS	42,399,173.59	34,369,531.23	8,029,642.36	104,046.32	841,639.30	2,060,836.02
GRAND TOTALS	\$ 5,699,223,415.16	\$ 4,055,090,804.33	\$ 1,644,132,610.83	\$ 37,827,627.37	\$ 607,131,237.14	\$ 971,553,396.06

*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.
Roads Operations Fiscal Year Expense is overstated and State Aid Bridge Fiscal Year Expense is understated by \$5,581.24 due to previous fiscal year expense adjustment, to be shown until end of State FY

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

REVENUE: This act designates revenue closely related to the use of highways in an amount equal to 85% of one quarter of one percent of state General Fund sales tax revenue to be used for state and local surfact transportation projects.

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		
Revenue	\$ 8,866,039.71	\$ 51,880,812.65			\$ 767,347,113.89		
Expenditures							
Expressway and High Priority Corridors	5,263,498.94	64,353,596.11	330,199,254.64	80,752,269.33	475,305,120.08	326,908,119.66	270,614,097.66
Other Highways	32,559.92	2,093,785.54	32,268,444.81	157,756,451.54	192,118,681.89	38,214,754.80	126,479,126.83
Total	\$ 5,296,058.86	\$ 66,447,381.65	\$ 362,467,699.45	\$ 238,508,720.87	\$ 667,423,801.97	\$ 365,122,874.46	\$ 397,093,224.49
Funds Available to be Expended on Active Project and Planned Future Projects					\$ 99,923,311.92		

**Transportation Innovation Act
Financial Status
December 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, 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		
Revenue plus \$50 million from Cash Reserve Fund	\$ 2,525,830.41	\$ 15,524,494.45			\$ 230,221,829.39		
Expenditures							
Accelerated State Highway Capital Improvement Program	1,770,731.41	20,173,053.59	154,712,618.73	869,416.40	175,755,088.72	24,903,031.26	273,652,071.82
County Bridge Match Program	81,042.66	2,450,958.14	11,321,451.62	3,607,407.44	17,379,817.20	12,308,244.12	2,662,528.00
Economic Opportunity Program		584,397.12	1,200,000.00	3,397,763.26	5,182,160.38	1,800,000.00	13,155,500.00
Total Expenditures	\$ 1,851,774.07	\$ 23,208,408.85	\$ 167,234,070.35	\$ 7,874,587.10	\$ 198,317,066.30	\$ 39,011,275.38	\$ 289,470,099.82
Funds Available to be Expended on Active Project and Planned Future Projects					\$ 31,904,763.09		

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
Bridge					
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
Bridge Buy Out Subtotal	90% \$ 10,390,005.00	90% \$ 11,402,468.00	90.0% \$ 11,302,034.00	90.0% \$ 13,221,962.00	90.0% \$ 12,358,463.00
Less Major On System Bridges Reserve	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)	-	-
Bridge Buy Out Payment	\$ 8,390,005.00	\$ 9,402,468.00	\$ 9,302,034.00	\$ 13,221,962.00	\$ 12,358,463.00
Counties					
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
County Buy Out Payment	90% \$ 10,695,578.00	90% \$ 11,168,553.00	90% \$ 10,884,662.00	90% \$ 13,718,017.00	90% \$ 13,455,977.00
First Class Cities					
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
First Class City Buy Out Payment	90% \$ 7,011,741.00	90% \$ 7,321,812.00	90% \$ 7,135,701.00	90% \$ 8,993,174.00	90% \$ 8,821,387.00
Total Funds Distributed To Locals	\$ 26,097,324.00	\$ 27,892,833.00	\$ 27,322,397.00	\$ 35,933,153.00	\$ 34,635,827.00

Soft Match Balance By County

As of December 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
3047	HOWARD COUNTY	7,565.06
3048	JEFFERSON COUNTY	360,423.92

County Apportionment	County Name	Balance
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
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

Infrastructure Assets Supplementary Information

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

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

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

Measurement Scale

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

Established Condition Level

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

Assessed Condition

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

<u>Calendar Year</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Very Good	information not available yet	28%	30%	27%	41%	42%
Good		67%	62%	63%	41%	40%
Fair		3%	7%	9%	14%	13%
Poor		1%	1%	0%	4%	5%
Overall System Rating		84.3	83.9	83.3	83.4	83.5

Budgeted and Estimated Costs to Maintain

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

<u>Fiscal Year</u>	<u>FY2024</u>	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>
Estimated	\$405	\$365	\$382	\$340	\$305	\$324
Actual		\$580	\$450	\$414	\$514	\$376
Difference		\$215	\$68	\$74	\$209	\$52

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

FY-2023 Assets Additions

	Infrastructures		Land		Buildings	
Beginning Balance 7-1-2022	7,811,442,534		582,254,013		108,683,685	
Beginning Balance Adjustment						
Changes	201,700,720	A	6,689,777	B	1,848,851	C
Ending Balance 6-30-2023	8,013,143,254		588,943,790		110,532,536	

A. **Infrastructure** additions include:

Lincoln South Beltway
 Fremont Southeast Beltway

B. Major **land** additions include:

Jct. US-281 West, Grand Island
 Leota St – 1st St (SB), North Platte
 Wahoo East

C. Major **building** additions include:

Lincoln Central Complex Remodel

FY-2023 Work in Progress

	Infrastructures		Buildings
Beginning Balance 7-1-2022	297,184,298		3,487,495
Beginning Balance Adjustment			
Changes	(27,309,357)		4,299,867
Ending Balance 6-30-2023	269,874,941		7,787,362