

**NEBRASKA**

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION



# NEBRASKA STATE HIGHWAY COMMISSION

## Quarterly Financial Report as of September 30, 2023

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



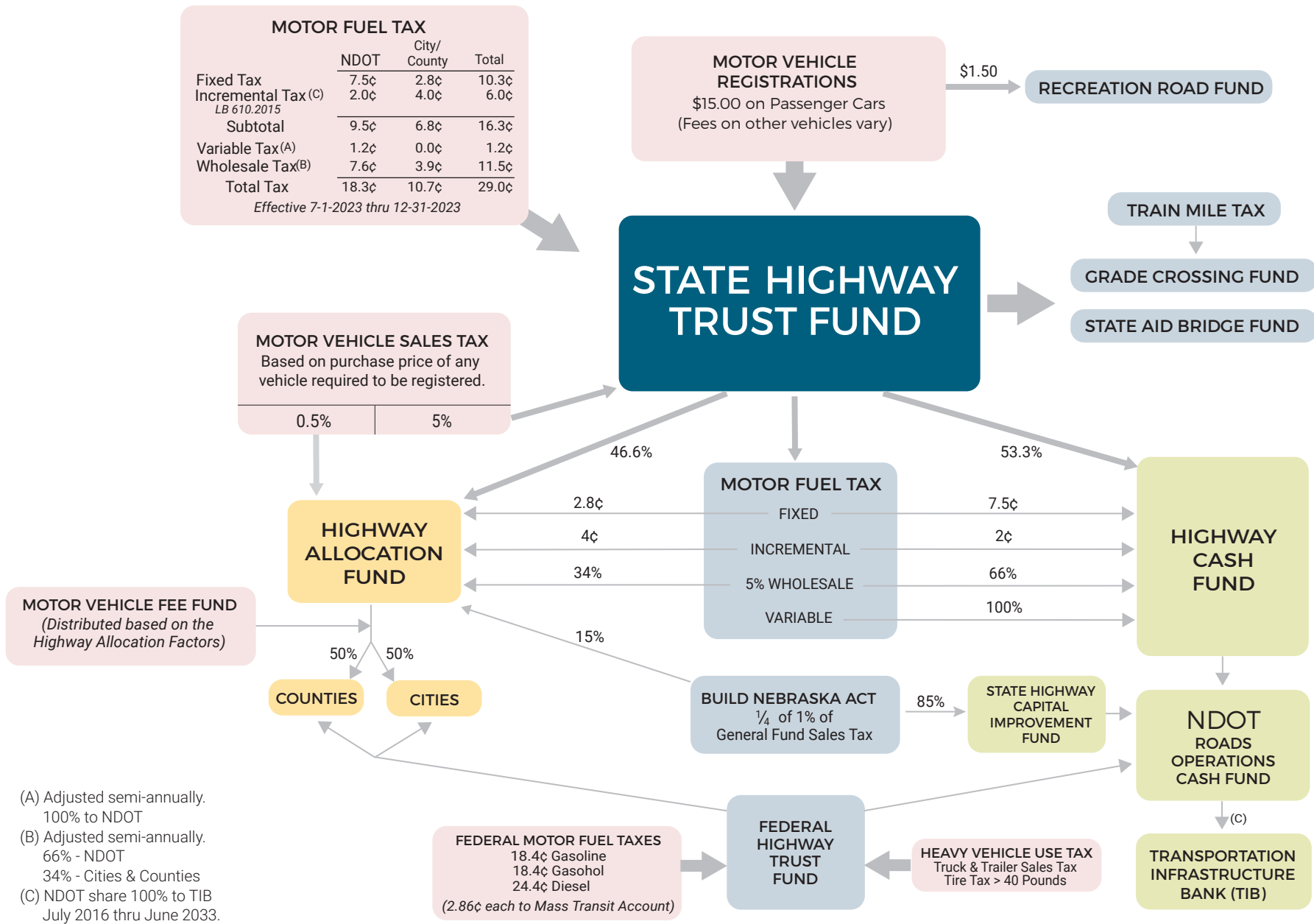
23rd Street Columbus Project

NEBRASKA  
DEPARTMENT OF TRANSPORTATION

# FINANCIAL REPORT

July  
2023

# Nebraska Transportation Financing



(A) Adjusted semi-annually.  
100% to NDOT

(B) Adjusted semi-annually.  
66% - NDOT  
34% - Cities & Counties

(C) NDOT share 100% to TIB  
July 2016 thru June 2033.

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## July 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 July exceeded revenue by \$35.5 million. Fiscal year to date revenue surpassed expenditures by \$35.5 million (page 6).
- ⇨ 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 July's major revenue categories: Motor Fuel Tax revenue was over the projected amount by \$303.0 thousand or 1.3%, motor vehicle registration revenue was over the projected amount by \$153.0 thousand or 4.1% and motor vehicle sales tax was over the projected amount by \$147.0 thousand or 0.9%. Highway Cash Fund receipts for FY24 to date were higher than projections by \$491.0 thousand or 1.1% (page 15, 16).
- ⇨ 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 17, 18 and 21).  
  
July expenditures totaled \$143.3 million. Fiscal year to date expenditures totaled \$143.3 million, 0.0% of the yearly budget. For payroll purposes only, this includes the payroll reporting period of June 19, 2023 thru July 16, 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 \$21.5 million, \$2.9 million on the state highway system (page 22).
- ⇨ The July report includes a page describing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract (page 21).
- ⇨ Nebraska has received net formula apportionments totaling \$371.3 million with adjustments to date and obligation limitation of \$345.4 million through September 30, 2023. As of July 31, 2023, NDOT had an obligation authority balance of \$143.5 million (pages 25, 26, and 27).
- ⇨ Since the Build Nebraska Act became effective on July 1, 2013, revenue totaling \$724.2 million has been received to date with allocated expenditures totaling \$613.4 million (page 33).
- ⇨ 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 \$167.3 million has been received to date with expenditures totaling \$181.9 million (page 32).

## LEGISLATIVE APPROPRIATION BILLS

Effective July 1, 2023 through June 30, 2024

The 108th Nebraska Legislature, first session passed bills that provide funds or authorize their withdrawal from the Nebraska Department of Transportation in FY2024. The total funding provided for all of the Department's programs in FY2024 is \$1,288,021,819.

**Legislative bills 814, 138A, 683A, 727A** provide the funding for the Department's operations as detailed on the following page.

These bills provide for:

Highway Cash Fund appropriation to the Roads Operations Cash Fund was established at \$494 million. Any funds deposited into the Highway Cash Fund in excess of this appropriation cannot be utilized by the Department in fiscal year 2024 and will become part of the following year's appropriation.

Salaries limit of \$135,958,240 for Roads, \$1,586,675 for Aeronautics, and \$768,267 for the Broadband Office. This amount does not include encumbrances from fiscal year 2023 for salary costs incurred in that fiscal year but not paid until FY2024.

Nebraska State Patrol funding from the Roads Operations Cash Fund of:

\$9,364,670 for the Carrier Enforcement operations

\$ 489,979 for law enforcement coverage along state road construction zones.

Department of Motor Vehicles funding of:

\$1,400,000 for the "One Stop Shop" permit and registration function for interstate truckers from the Highway Trust Fund and

\$3,671,342 for the License Plate Cash Fund from the Highway Trust Fund.

Department of Revenue funding of \$1,400,000 for the motor fuel tax enforcement function from the Highway Trust Fund.

**NEBRASKA DEPARTMENT OF TRANSPORTATION  
FISCAL YEAR 2024  
LEGISLATIVE APPROPRIATION  
BY PROGRAM**

Program	No.	Footnote	As	Encumbrance		Reappropriation <sup>C</sup>	Total Appropriations/ Encumbrances
			Appropriated <sup>F</sup>	Payroll <sup>A</sup>	Other <sup>B</sup>		
ADMINISTRATION & SERVICES	026		4,307,318	36,158	28,659		4,372,136
PUBLIC AIRPORTS	301		39,127,300		285,737		39,413,037
TRANSIT - OPERATING ASST	305	E	5,777,705		1,471,150		7,248,855
TRANSIT - INTERCITY BUS	305	E	535,000		196,724		731,724
HIGHWAY ADMINISTRATION	568		24,978,529	425,658	521,596		25,925,782
CONSTRUCTION	569	D	983,076,468	1,974,523	67,554,341		1,052,605,331
SERVICES & SUPPORT	572		34,590,388	222,482	2,341,013		37,153,882
HIGHWAY MAINTENANCE	574		180,110,422	1,805,891	51,970,120		233,886,433
STATE OWNED AIRCRAFT	596		518,689		22,471		541,160
FACILITY IMPROVEMENTS	901	E	15,000,000		1,730,632	21,116,084	37,846,715
<b>TOTAL</b>			<b>\$ 1,288,021,819</b>	<b>\$ 4,464,712</b>	<b>\$ 126,122,440</b>	<b>\$ 21,116,084</b>	<b>\$ 1,439,725,055</b>

- A. Represents carryover for the last payroll encumbered from the preceding fiscal year.
- B. Represents carryover for expenditures encumbered from the preceding fiscal year as of June 30.
- C. Reappropriation balance represents remaining carry over funding from the preceding fiscal year after accounting for encumbrances.
- D. Federal funds associated with the Department's highway construction program are reimbursements of previously expended cash funds.
- E. Amounts shown represent fixed ceilings beyond which expenditures cannot exceed.
- F. This represents the expenditure authority appropriated by the Legislature for the fiscal year. These are contained in the FY-2024 Department Budget and supplemental appropriation bills.

**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**  
July 2023

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
<b>ASSETS</b>							
<b>Current Assets</b>							
Cash & Cash Equivalents	390,106,483.84	413,065,463.28	(22,958,979.44)	(5.56)	394,590,584.24	(4,484,100.40)	(1.14)
Federal Receivables	15,080,687.23	26,878,452.22	(11,797,764.99)	(43.89)	11,608,522.62	3,472,164.61	29.91
Other Receivables	42,776,198.54	41,158,652.12	1,617,546.42	3.93	18,748,156.36	24,028,042.18	128.16
Inventories	2,830,877.99	2,822,093.67	8,784.32	0.31	3,496,109.76	(665,231.77)	(19.03)
<b>Total Current Assets</b>	<b>\$450,794,247.60</b>	<b>\$483,924,661.29</b>	<b>(\$33,130,413.69)</b>	<b>(6.85)%</b>	<b>\$428,443,372.98</b>	<b>\$22,350,874.62</b>	<b>5.22 %</b>
<b>Capital Assets</b>							
Equipment	61,739,165.25	60,689,394.12	1,049,771.13	1.73	62,794,147.22	(1,054,981.97)	(1.68)
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	8,334,743,680.58	106,469,394.17	1.28	8,110,067,765.32	331,145,309.43	4.08
Buildings	118,319,597.72	118,939,350.55	(619,752.83)	(0.52)	112,170,880.13	6,148,717.59	5.48
<b>Total Capital Assets</b>	<b>\$9,210,215,627.33</b>	<b>\$9,103,316,214.86</b>	<b>\$106,899,412.47</b>	<b>1.17 %</b>	<b>\$8,867,286,805.38</b>	<b>\$342,928,821.95</b>	<b>3.87 %</b>
<b>Total Assets</b>	<b>\$9,661,009,874.93</b>	<b>\$9,587,240,876.15</b>	<b>\$73,768,998.78</b>	<b>0.77 %</b>	<b>\$9,295,730,178.36</b>	<b>\$365,279,696.57</b>	<b>3.93 %</b>
<b>LIABILITIES</b>							
<b>Current Liabilities</b>							
Accounts Payable	5,837,183.78	21,411.36	5,815,772.42	27,162.09	15,965,681.15	(10,128,497.37)	(63.44)
Retention Payable	230,083,517.63	236,105,318.44	(6,021,800.81)	(2.55)	223,889,458.47	6,194,059.16	2.77
Other Payables	48,848,154.24	52,316,938.48	(3,468,784.24)	(6.63)	48,705,201.34	142,952.90	0.29
<b>Total Current Liabilities</b>	<b>\$284,768,855.65</b>	<b>\$288,443,668.28</b>	<b>(\$3,674,812.63)</b>	<b>(1.27)%</b>	<b>\$288,560,340.96</b>	<b>(\$3,791,485.31)</b>	<b>(1.31)%</b>
<b>Total Liabilities</b>	<b>\$284,768,855.65</b>	<b>\$288,443,668.28</b>	<b>(\$3,674,812.63)</b>	<b>(1.27)%</b>	<b>\$288,560,340.96</b>	<b>(\$3,791,485.31)</b>	<b>(1.31)%</b>
<b>NET ASSETS</b>							
<b>Capital Equity</b>							
Capital	9,210,215,627.33	9,103,316,214.86	106,899,412.47	1.17	8,867,286,805.38	342,928,821.95	3.87
<b>Total Capital Equity</b>	<b>\$9,210,215,627.33</b>	<b>\$9,103,316,214.86</b>	<b>\$106,899,412.47</b>	<b>1.17 %</b>	<b>\$8,867,286,805.38</b>	<b>\$342,928,821.95</b>	<b>3.87 %</b>
<b>Fund Balance</b>							
Reserved Fund Balance	(227,252,639.64)	(233,283,224.77)	6,030,585.13	(2.59)	(220,393,348.71)	(6,859,290.93)	3.11
Unreserved Fund Balance	393,278,031.59	428,764,217.78	(35,486,186.19)	(8.28)	360,276,380.73	33,001,650.86	9.16
<b>Total Fund Balance</b>	<b>\$166,025,391.95</b>	<b>\$195,480,993.01</b>	<b>(\$29,455,601.06)</b>	<b>(15.07)%</b>	<b>\$139,883,032.02</b>	<b>\$26,142,359.93</b>	<b>18.69 %</b>
<b>Total Net Assets</b>	<b>\$9,376,241,019.28</b>	<b>\$9,298,797,207.87</b>	<b>\$77,443,811.41</b>	<b>0.83 %</b>	<b>\$9,007,169,837.40</b>	<b>\$369,071,181.88</b>	<b>4.10 %</b>
<b>Total Liabilities and Net Assets</b>	<b>\$9,661,009,874.93</b>	<b>\$9,587,240,876.15</b>	<b>\$73,768,998.78</b>	<b>0.77 %</b>	<b>\$9,295,730,178.36</b>	<b>\$365,279,696.57</b>	<b>3.93 %</b>



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

### **REPORT SCOPE**

The Comparative Statement of Operations, page 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  
JULY 2023**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
<b>Revenue</b>								
State Revenues	51,303,397.72	152,131,949.37	(100,828,551.65)	(66.28)	51,303,397.72	42,919,918.38	8,383,479.34	19.53
Federal Reimbursements	50,959,357.25	48,566,369.29	2,392,987.96	4.93	50,959,357.25	56,970,784.99	(6,011,427.74)	(10.55)
Local Revenues	7,683,002.06	2,497,910.34	5,185,091.72	207.58	7,683,002.06	6,686,949.77	996,052.29	14.90
Other Entities Revenues	(2,138,536.32)	182,600.04	(2,321,136.36)	(1,271.16)	(2,138,536.32)	(319,439.08)	(1,819,097.24)	569.47
<b>Total Revenue</b>	<b>\$107,807,220.71</b>	<b>\$203,378,829.04</b>	<b>(\$95,571,608.33)</b>	<b>(46.99) %</b>	<b>\$107,807,220.71</b>	<b>\$106,258,214.06</b>	<b>\$1,549,006.65</b>	<b>1.46 %</b>
<b>Expenditures</b>								
Administration	1,627,949.99	1,778,799.95	(150,849.96)	(8.48)	1,627,949.99	1,559,831.38	68,118.61	4.37
Highway Maintenance	13,379,722.25	12,368,320.14	1,011,402.11	8.18	13,379,722.25	14,524,461.25	(1,144,739.00)	(7.88)
Capital Facilities	1,453,626.50	1,724,593.67	(270,967.17)	(15.71)	1,453,626.50	786,206.35	667,420.15	84.89
Services and Support	3,821,439.04	3,159,545.63	661,893.41	20.95	3,821,439.04	3,488,695.16	332,743.88	9.54
Construction	120,662,058.24	97,599,451.85	23,062,606.39	23.63	120,662,058.24	129,139,464.30	(8,477,406.06)	(6.56)
Highway Safety Office	561,235.00	262,052.34	299,182.66	114.17	561,235.00	678,658.10	(117,423.10)	(17.30)
Public Transit	1,795,470.88	2,087,287.53	(291,816.65)	(13.98)	1,795,470.88	2,062,644.87	(267,173.99)	(12.95)
<b>Total Expenditures</b>	<b>\$143,301,501.90</b>	<b>\$118,980,051.11</b>	<b>\$24,321,450.79</b>	<b>20.44 %</b>	<b>\$143,301,501.90</b>	<b>\$152,239,961.41</b>	<b>(\$8,938,459.51)</b>	<b>(5.87) %</b>
<b>Excess Revenue (Expenditures)</b>	<b>(\$35,494,281.19)</b>	<b>\$84,398,777.93</b>	<b>(\$119,893,059.12)</b>	<b>(142.06) %</b>	<b>(\$35,494,281.19)</b>	<b>(\$45,981,747.35)</b>	<b>\$10,487,466.16</b>	<b>(22.81) %</b>

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

**FUND DEFINITION**

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

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

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

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

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

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

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

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

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

**BALANCE SHEET BY FUND**  
**July 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
<b>ASSETS</b>									
Cash	162,077,176.76	44,116,750.63	123,251,457.72	42,222,660.22	6,205,663.63	1,740,662.17	10,426,809.19	64,053.52	390,105,233.84
Other Current Assets	60,689,013.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,689,013.76
Capital Assets	9,104,365,985.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,104,365,985.99
<b>TOTAL ASSETS</b>	<b>\$9,327,132,176.51</b>	<b>\$44,116,750.63</b>	<b>\$123,251,457.72</b>	<b>\$42,222,660.22</b>	<b>\$6,205,663.63</b>	<b>\$1,740,662.17</b>	<b>\$10,426,809.19</b>	<b>\$64,053.52</b>	<b>\$9,555,160,233.59</b>
<b>LIABILITIES</b>									
Current Liabilities	284,768,855.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	284,768,855.65
<b>TOTAL LIABILITIES</b>	<b>\$284,768,855.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$284,768,855.65</b>
<b>NET ASSETS</b>									
Fund Balance	29,951,342.81	0.00	114,489,881.25	39,588,677.49	6,193,007.65	1,707,125.99	10,052,615.54	(462,977.59)	201,519,673.14
Capital Equity	9,104,365,985.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,104,365,985.99
Accrued Interfund Transfer	(20,187,595.95)	0.00	12,465,767.11	6,754,748.20	3,786.91	12,652.57	239,791.98	710,849.18	0.00
Revenues	51,810,471.55	44,116,750.63	8,761,576.47	2,633,982.73	12,655.98	33,536.18	374,193.65	64,053.52	107,807,220.71
Costs	(123,576,883.54)	0.00	(12,465,767.11)	(6,754,748.20)	(3,786.91)	(12,652.57)	(239,791.98)	(247,871.59)	(143,301,501.90)
<b>TOTAL NET ASSETS</b>	<b>\$9,042,363,320.86</b>	<b>\$44,116,750.63</b>	<b>\$123,251,457.72</b>	<b>\$42,222,660.22</b>	<b>\$6,205,663.63</b>	<b>\$1,740,662.17</b>	<b>\$10,426,809.19</b>	<b>\$64,053.52</b>	<b>\$9,270,391,377.94</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$9,327,132,176.51</b>	<b>\$44,116,750.63</b>	<b>\$123,251,457.72</b>	<b>\$42,222,660.22</b>	<b>\$6,205,663.63</b>	<b>\$1,740,662.17</b>	<b>\$10,426,809.19</b>	<b>\$64,053.52</b>	<b>\$9,555,160,233.59</b>

**FUND BALANCES AND INVESTMENT EARNINGS**  
**Roads Divisions**  
**July 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											
Expenditures	143.3											
Balance	(35.5)											
Cumulative Balance	(35.5)											

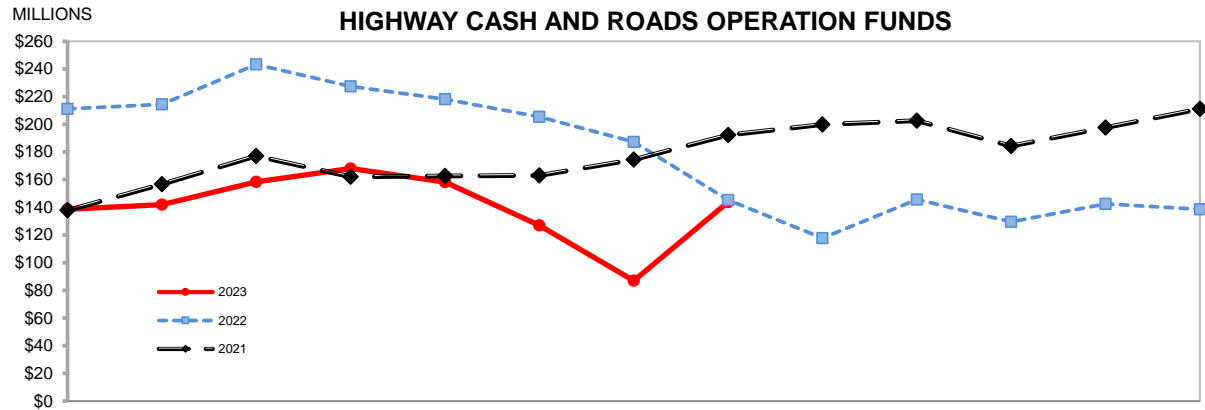
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$671,206.34 in July, with an interest rate of 2.54%. 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 8 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%													2.54%
Earnings (Thousands)	\$671												\$671	\$671

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

Total of all funds available as of July 31st is \$384.3 million. The chart below compares the Highway Cash and Roads Operations Funds monthly lowest level for three calendars years. For these two funds, the month ranged from a high of \$228.5 million on the 3rd to a low of \$143.8 million on the 28th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>HIGHWAY CASH &amp; ROADS OPERATIONS</b>												
2023	142.0	158.5	168.1	158.2	126.9	87.0	143.8					
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
<b>STATE HIGHWAY CAPITAL IMPROVEMENT FUND</b>												
2023	93.0	101.5	105.6	109.8	108.9	114.1	122.4					
2022	117.7	116.3	116.9	121.4	120.4	119.2	120.0	112.9	103.6	102.8	86.7	95.1
2021	26.9	29.6	35.5	41.7	79.9	82.8	88.1	114.4	117.0	119.5	116.6	120.2
<b>TRANSPORTATION INFRASTRUCTURE BANK FUND</b>												
2023	45.3	45.7	45.7	47.1	47.9	43.5	42.2					
2022	51.2	52.2	52.5	54.0	54.5	54.7	53.2	51.1	50.2	48.2	47.1	45.3
2021	47.7	47.7	48.6	49.5	50.0	48.2	45.1	45.1	45.7	47.0	48.8	50.0
<b>GRADE CROSSING PROTECTION FUND</b>												
2023	6.5	6.5	7.5	7.5	7.8	7.7	7.9					
2022	6.0	6.0	6.0	7.2	7.2	7.2	7.5	6.4	6.4	6.5	6.5	6.6
2021	4.5	4.5	4.6	5.7	5.7	5.3	5.5	5.5	5.5	5.7	5.7	5.8
<b>RECREATION ROAD FUND</b>												
2023	10.0	10.0	10.4	10.5	10.6	10.3	10.4					
2022	10.8	11.0	11.3	11.5	11.0	10.2	9.8	10.1	10.4	10.7	10.3	10.5
2021	10.5	10.8	11.2	11.5	11.6	11.0	10.3	10.5	10.8	11.1	11.3	11.1
<b>STATE AID BRIDGE FUND</b>												
2023	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  
July 2023

	ADMINISTRATION 026						301	AIRCRAFT 596		TOTALS
	Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
<b>REVENUES:</b>										
450000 Taxes	147,620.28									147,620.28
460000 Intergovernmental			19,611.28				306,841.94			326,453.22
470000 Sales & Charges				12,316.61	1,740.24					14,056.85
480000 Miscellaneous	10,404.02				103,036.44					113,440.46
490000 Other					(47,802.48)					(47,802.48)
<b>TOTAL REVENUES</b>	<b>158,024.30</b>		<b>19,611.28</b>	<b>12,316.61</b>	<b>56,974.20</b>	<b>-</b>	<b>306,841.94</b>	<b>-</b>	<b>-</b>	<b>553,768.33</b>
<b>EXPENDITURES:</b>										
510000 Personal Services	36,325.47		31,825.27	15,591.18	13,163.23					96,905.15
520000 Operating Expenses	14,400.09		465.05	3,296.26	12,437.34	374.31		23,815.81	17,087.92	71,876.78
570000 Travel Expenses				1,030.96				415.18		1,446.14
580000 Capital Outlay							4,538,605.00			-
590000 Government Aid										4,538,605.00
<b>TOTAL EXPENDITURES</b>	<b>50,725.56</b>	<b>-</b>	<b>32,290.32</b>	<b>19,918.40</b>	<b>25,600.57</b>	<b>374.31</b>	<b>4,538,605.00</b>	<b>24,230.99</b>	<b>17,087.92</b>	<b>4,708,833.07</b>
Excess (Deficiency) of Revenues Over Expenditures	107,298.74	-	(12,679.04)	(7,601.79)	31,373.63	(374.31)	(4,231,763.06)	(24,230.99)	(17,087.92)	(4,155,064.74)
Misc Expenditure Adjustment 865101										-
<b>OTHER FINANCING SOURCES (USES):</b>										
Transfers In			12,679.04	7,601.79		374.31		24,230.99	-	
Transfers Out	(44,886.13)									
Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures	62,412.61	-	-	-	31,373.63	-	(4,231,763.06)	-	(17,087.92)	(4,155,064.74)
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 July 31, 2023	614,176.30	(2,899.36)	-	-	1,979,943.17	-	(2,726,043.39)	-	1,263,619.92	1,128,796.64

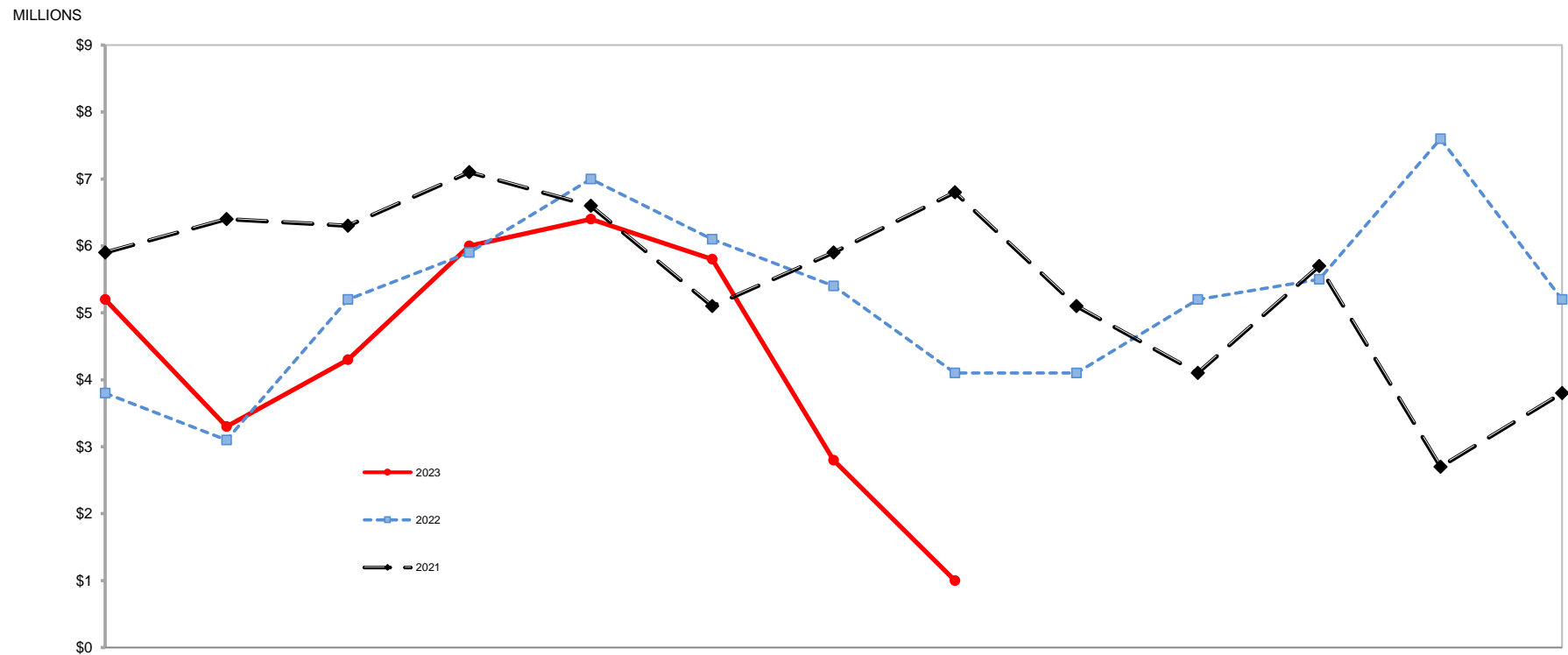
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**FUND BALANCES - MONTHLY LOW POINT**  
**Aeronautics Division**  
**July 2023**  
**(IN MILLIONS)**

Total funds available as of July 31st is \$1.0 million. The chart below compares the Aeronautics Cash Fund monthly lowest level for three calendars years. For this fund, the month ranged from a high of \$5.3 million on the 20th to a low of \$1.0 million on the 31st.



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

\* Low cash balance is due to large payments to airports at the end of June 2023 which are pending federal reimbursement as a result of the varying time of expenditure reimbursement from the FAA.

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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 85% of one quarter of one percent of state General Fund sales tax revenue on all taxable purchases for state highways.

**TRANSPORTATION INFRASTRUCTURE BANK:** The NDOT's share of the additional fixed fuel tax revenue to be transferred from the Roads Operation Cash Fund for the period July 2016 through June 2033.

**GRADE CROSSING PROTECTION FUND:** Monthly transfer of \$30,000 from the motor vehicle sales tax receipts, train mile tax receipts and interest on invested funds.

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

**STATE AID BRIDGE FUND:** Highway Trust Fund monthly transfer of \$64,000, one half each from NDOT and the counties share plus interest on invested funds.

**FEDERAL RECEIPTS:** Receipts collected from the federal reimbursable share of project costs.

**LOCAL RECEIPTS:** Receipts collected from local Nebraska government subdivisions (cities and counties) for their participating share.

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

**FY-2024 RECEIPTS  
AS OF JULY 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	\$ 9,573	\$ 9,676	\$ 103	1.1%	\$ 9,573	\$ 9,676	\$ 103	1.1%
Incremental Fixed	28,088	2,553	2,589	36	1.4%	2,553	2,589	36	1.4%
Variable	11,577	2,808	2,848	40	1.4%	2,808	2,848	40	1.4%
Wholesale	<u>109,357</u>	<u>8,845</u>	<u>8,970</u>	<u>125</u>	1.4%	<u>8,845</u>	<u>8,970</u>	<u>125</u>	1.4%
Subtotal	254,353	23,779	24,082	303	1.3%	23,779	24,082	303	1.3%
Motor Vehicle Registrations	37,893	3,168	3,289	121	3.8%	3,168	3,289	121	3.8%
Prorate Registrations	<u>14,290</u>	<u>588</u>	<u>621</u>	<u>33</u>	5.6%	<u>588</u>	<u>621</u>	<u>33</u>	5.6%
Subtotal	52,183	3,756	3,909	153	4.1%	3,756	3,909	153	4.1%
Sales Tax on Motor Vehicles	178,987	15,899	16,046	147	0.9%	15,899	16,046	147	0.9%
Interest	3,350	275	324	49	17.8%	275	324	49	17.8%
Sale of Supplies and Materials	1,486	148	53	(95)	(64.4%)	148	53	(95)	(64.4%)
Sale of Fixed Assets	1,400	58	44	(14)	(24.9%)	58	44	(14)	(24.9%)
Excess Limit	3,000	260	279	19	7.3%	260	279	19	7.3%
Overload Fines	600	44	55	11	25.8%	44	55	11	25.8%
Other Fees	<u>2,100</u>	<u>169</u>	<u>87</u>	<u>(82)</u>	(48.7%)	<u>169</u>	<u>87</u>	<u>(82)</u>	(48.7%)
<b>SUBTOTAL HIGHWAY CASH FUND</b>	<b>\$ 497,459 (A)</b>	<b>\$ 44,388</b>	<b>\$ 44,879</b>	<b>\$ 491</b>	<b>1.1%</b>	<b>\$ 44,388</b>	<b>\$ 44,879</b>	<b>\$ 491 (B)</b>	<b>1.1%</b>
<b>Incremental Tax Transfer to TIB Fund</b>	<b>(28,051)</b>	<b>(2,334)</b>	<b>(2,539)</b>	<b>(204)</b>	<b>8.8%</b>	<b>(\$2,334)</b>	<b>(2,539)</b>	<b>(204)</b>	<b>8.8%</b>
<b>SUBTOTAL ROADS OPERATIONS CASH FUND</b>	<b>\$ 469,408</b>	<b>\$ 42,054</b>	<b>\$ 42,340</b>	<b>\$ 286</b>	<b>0.7%</b>	<b>\$ 42,054</b>	<b>\$ 42,340</b>	<b>\$ 286</b>	<b>0.7%</b>
State Hwy Capital Impr Fund	99,700	7,647	8,762	1,115	14.6%	7,647	8,762	1,115	14.6%
Transportation Infrastructure Bank Fund (TIB)	28,551	2,376	2,634	258	10.8%	2,376	2,634	258	10.8%
Grade Crossing Protection Fund	2,680	40	46	6	15.5%	40	46	6	15.5%
Recreation Road Fund	4,100	372	374	2	0.6%	372	374	2	0.6%
State Aid Bridge Fund	<u>768</u>	<u>64</u>	<u>64</u>	<u>0</u>	0.1%	<u>64</u>	<u>64</u>	<u>0</u>	0.1%
<b>TOTAL STATE RECEIPTS</b>	<b>\$ 605,207</b>	<b>\$ 52,553</b>	<b>\$ 54,220</b>	<b>\$ 1,667</b>	<b>3.2%</b>	<b>\$ 52,553</b>	<b>\$ 54,220</b>	<b>\$ 1,667</b>	<b>3.2%</b>
Federal Receipts									
FHWA	449,400	64,426	61,663	(2,763)	(4.3%)	64,426	61,663	(2,763)	(4.3%)
Transit	38,300	1,989	1,094	(895)	(45.0%)	1,989	1,094	(895)	(45.0%)
Highway Safety	<u>6,505</u>	<u>5</u>	<u>254</u>	<u>249</u>	4987.6%	<u>5</u>	<u>254</u>	<u>249</u>	4987.6%
Subtotal-Federal Receipts	494,205	66,420	63,012	(3,408)	(5.1%)	66,420	63,012	(3,408)	(5.1%)
Local Receipts	15,000	4,752	228	(4,524)	(95.2%)	4,752	228	(4,524)	(95.2%)
Other Entities	<u>6,000</u>	<u>394</u>	<u>280</u>	<u>(114)</u>	(28.9%)	<u>394</u>	<u>280</u>	<u>(114)</u>	(28.9%)
<b>TOTAL DEPARTMENT RECEIPTS</b>	<b>\$ 1,120,412</b>	<b>\$ 124,119</b>	<b>\$ 117,740</b>	<b>\$ (6,379)</b>	<b>(5.1%)</b>	<b>\$ 124,119</b>	<b>\$ 117,740</b>	<b>\$ (6,379)</b>	<b>(5.1%)</b>

HIGHWAY CASH FUND APPROPRIATION ANALYSIS	
(A) Total Projected Receipts as of June 2023	\$ 497,459
(B) Receipts Over/(Under) Projection To Date	491
Previous year's receipts over appropriation	56
<b>Total Modified Projected Receipts</b>	<b>\$ 498,006</b>
Highway Cash Fund Appropriation	\$ 494,000
Projected Receipts Over / (Under) Appropriation	4,006
% Variance From Appropriation	0.8%

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

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

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

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

**FISCAL YEAR 2024**  
 Period Expired 8.33%  
 Pay Period Ending 7/16/2023

<u>COST BY RESOURCE</u>	<u>Cash Flow Allotment</u>	<u>Month's Expenditure</u>	<u>Expended to Date</u>	<u>Allotment Balance</u>	<u>% Expended to Date</u>	<u>Encumbrances</u>
<b>Personal Services</b>						
Permanent Salaries	128,338,492.39	8,418,563.45	8,418,563.45	119,919,928.94	6.56%	0.00
Temporary Salaries	2,568,865.84	357,247.14	357,247.14	2,211,618.70	13.91%	0.00
Overtime	7,328,153.77	596,081.84	596,081.84	6,732,071.93	8.13%	0.00
Employee Benefits	43,822,743.23	3,175,780.68	3,175,780.68	40,646,962.55	7.25%	0.00
<b>SUBTOTAL: Personal Services</b>	<b>\$182,058,255.23</b>	<b>\$12,547,673.11</b>	<b>\$12,547,673.11</b>	<b>\$169,510,582.12</b>	<b>6.89%</b>	<b>\$0.00</b>
<b>Operating Expenses</b>						
Utilities	3,897,155.00	263,420.33	263,420.33	3,633,734.67	6.76%	0.00
Rentals	947,752.66	103,345.63	103,345.63	844,407.03	10.90%	2,200.00
Repairs & Maintenance	9,975,460.00	663,672.77	663,672.77	9,311,787.23	6.65%	432,693.49
Maintenance Contracts	13,361,761.92	1,961,431.69	1,961,431.69	11,400,330.23	14.68%	28,736,517.63
Engineering Contracts	43,185,566.00	2,778,315.36	2,778,315.36	40,407,250.64	6.43%	50,839,873.16
Contractual Services	49,268,209.22	1,158,579.18	1,158,579.18	48,109,630.04	2.35%	11,025,683.32
Technology Expenses	17,766,599.62	832,169.62	832,169.62	16,934,430.00	4.68%	9,470,165.50
Other Operating Expenses	6,137,703.79	726,970.58	726,970.58	5,410,733.21	11.84%	0.00
<b>SUBTOTAL: Operating Expenses</b>	<b>\$144,540,208.21</b>	<b>\$8,487,905.16</b>	<b>\$8,487,905.16</b>	<b>\$136,052,303.05</b>	<b>5.87%</b>	<b>\$100,507,133.10</b>
<b>Supplies and Materials</b>						
General Supplies & Materials	1,893,209.13	172,296.13	172,296.13	1,720,913.00	9.10%	778,391.79
Maint & Const Materials	33,214,744.01	3,564,289.20	3,564,289.20	29,650,454.81	10.73%	0.00
Automotive Supplies & Materials	15,433,225.00	1,427,633.29	1,427,633.29	14,005,591.71	9.25%	0.00
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$50,541,178.14</b>	<b>\$5,164,218.62</b>	<b>\$5,164,218.62</b>	<b>\$45,376,959.52</b>	<b>10.22%</b>	<b>\$778,391.79</b>
<b>Travel</b>						
In State Travel	978,627.80	63,813.03	63,813.03	914,814.77	6.52%	0.00
Out of State Travel	364,595.07	26,545.31	26,545.31	338,049.76	7.28%	0.00
<b>SUBTOTAL: Travel</b>	<b>\$1,343,222.87</b>	<b>\$90,358.34</b>	<b>\$90,358.34</b>	<b>\$1,252,864.53</b>	<b>6.73%</b>	<b>\$0.00</b>
<b>Capital Outlay</b>						
Land	16,500,000.00	325,165.00	325,165.00	16,174,835.00	1.97%	0.00
Hwy. Constr. - Contract Pymt.	710,419,817.63	97,574,697.48	97,574,697.48	612,845,120.15	13.73%	888,810,240.31
Buildings	39,639,715.38	1,437,646.21	1,437,646.21	38,202,069.17	3.63%	14,441,228.14
Heavy Equipment and Vehicles	26,343,425.00	2,015,994.64	2,015,994.64	24,327,430.36	7.65%	32,934,590.35
IT Hardware/Software	100,000.00	0.00	0.00	100,000.00	0.00%	0.00
Specialty Equipment	1,665,700.00	46,446.00	46,446.00	1,619,254.00	2.79%	509,065.00
<b>SUBTOTAL: Capital Outlay</b>	<b>\$794,668,658.01</b>	<b>\$101,399,949.33</b>	<b>\$101,399,949.33</b>	<b>\$693,268,708.68</b>	<b>12.76%</b>	<b>\$936,695,123.80</b>
<b>Government Aid &amp; Distr</b>						
Public Transit Aid	42,312,705.00	1,753,539.60	1,753,539.60	40,559,165.40	4.14%	24,764,816.35
Highway Safety Office	6,200,000.00	436,929.41	436,929.41	5,763,070.59	7.05%	10,638,510.55
Other Government Aid	45,251,000.00	13,420,928.33	13,420,928.33	31,830,071.67	29.66%	101,406,790.24
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$93,763,705.00</b>	<b>\$15,611,397.34</b>	<b>\$15,611,397.34</b>	<b>\$78,152,307.66</b>	<b>16.65%</b>	<b>\$136,810,117.14</b>
<b>Internal Redistributions</b>						
Redistribution	0.00	0.00	0.00	0.00	0.00%	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>AGENCY TOTAL</b>	<b>\$1,266,915,227.46</b>	<b>\$143,301,501.90</b>	<b>\$143,301,501.90</b>	<b>\$1,123,613,725.56</b>	<b>11.31%</b>	<b>\$1,174,790,765.83</b>

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

<u>COST BY PROGRAM</u>	<u>Cash Flow Allotment</u>	<u>Month's Expenditure</u>	<u>Expended to Date</u>	<u>Allotment Balance</u>	<u>% Expended to Date</u>	<u>Encumbrances</u>
<b>Administration</b>						
Administration	24,925,529.04	1,625,655.82	1,625,655.82	23,299,873.22	6.52%	34,820.78
Boards & Commissions	53,000.00	2,294.17	2,294.17	50,705.83	4.33%	0.00
<b>SUBTOTAL: Administration</b>	<b>\$24,978,529.04</b>	<b>\$1,627,949.99</b>	<b>\$1,627,949.99</b>	<b>\$23,350,579.05</b>	<b>6.52%</b>	<b>\$34,820.78</b>
<b>Service and Support</b>						
Charges to Others	2,000,000.00	52,925.95	52,925.95	1,947,074.05	2.65%	81,664.33
Deficiency Claims	25,000.00	0.00	0.00	25,000.00	0.00%	0.00
Supply Base/Inventories	2,500,000.00	483,596.82	483,596.82	2,016,403.18	19.34%	251,432.16
Building Operations	10,375,839.68	911,327.76	911,327.76	9,464,511.92	8.78%	1,777,948.62
Business Technology Services	18,063,023.32	576,059.26	576,059.26	17,486,964.06	3.19%	6,721,059.80
Support Centers	1,000,000.00	182,226.56	182,226.56	817,773.44	18.22%	0.00
Payroll Clearing	626,525.00	1,615,302.69	1,615,302.69	(988,777.69)	257.82%	2,050.00
<b>SUBTOTAL: Service and Support</b>	<b>\$34,590,388.00</b>	<b>\$3,821,439.04</b>	<b>\$3,821,439.04</b>	<b>\$30,768,948.96</b>	<b>11.05%</b>	<b>\$8,834,154.91</b>
<b>Capital Facilities</b>						
Capital Facilities	37,846,715.38	1,453,626.50	1,453,626.50	36,393,088.88	3.84%	14,269,495.23
<b>SUBTOTAL: Capital Facilities</b>	<b>\$37,846,715.38</b>	<b>\$1,453,626.50</b>	<b>\$1,453,626.50</b>	<b>\$36,393,088.88</b>	<b>3.84%</b>	<b>\$14,269,495.23</b>
<b>Highway Maintenance</b>						
System Preservation	46,000,000.00	4,167,257.38	4,167,257.38	41,832,742.62	9.06%	1,782,190.19
Operations	46,000,000.00	4,673,158.60	4,673,158.60	41,326,841.40	10.16%	27,556,384.99
Snow and Ice Control	40,000,000.00	494,588.04	494,588.04	39,505,411.96	1.24%	807,186.41
Unusual & Disaster Oper	2,000,000.00	299,839.23	299,839.23	1,700,160.77	14.99%	1,245,736.69
Equipment Operations	27,000,000.00	1,997,257.51	1,997,257.51	25,002,742.49	7.40%	33,125,414.49
Indirect Charges	19,110,422.02	1,747,621.49	1,747,621.49	17,362,800.53	9.14%	511,265.00
<b>SUBTOTAL: Highway Maintenance</b>	<b>\$180,110,422.02</b>	<b>\$13,379,722.25</b>	<b>\$13,379,722.25</b>	<b>\$166,730,699.77</b>	<b>7.43%</b>	<b>\$65,028,177.77</b>
<b>Highway Construction</b>						
Preliminary Engineering	54,000,000.00	4,084,990.97	4,084,990.97	49,915,009.03	7.56%	39,360,827.08
Right-Of-Way	15,000,000.00	499,546.43	499,546.43	14,500,453.57	3.33%	150,272.23
Construction	667,014,823.06	97,862,902.49	97,862,902.49	569,151,920.57	14.67%	892,265,947.28
Construction Engineering	30,000,000.00	2,613,111.92	2,613,111.92	27,386,888.08	8.71%	2,599,047.88
<b>SUBTOTAL: Highway Construction</b>	<b>\$766,014,823.06</b>	<b>\$105,060,551.81</b>	<b>\$105,060,551.81</b>	<b>\$660,954,271.25</b>	<b>13.72%</b>	<b>\$934,376,094.47</b>
<b>Construction Related Expense</b>						
Overhead	14,630,552.96	1,439,927.03	1,439,927.03	13,190,625.93	9.84%	7,156,850.75
Planning & Research	15,000,000.00	938,885.02	938,885.02	14,061,114.98	6.26%	11,859,955.74
Local Systems	145,000,000.00	13,222,694.38	13,222,694.38	131,777,305.62	9.12%	97,827,889.28
Highway Safety Office	6,419,692.00	561,235.00	561,235.00	5,858,457.00	8.74%	10,638,510.55
Public Transportation Asst	42,324,105.00	1,795,470.88	1,795,470.88	40,528,634.12	4.24%	24,764,816.35
<b>SUBTOTAL: Construction Related Expense</b>	<b>\$223,374,349.96</b>	<b>\$17,958,212.31</b>	<b>\$17,958,212.31</b>	<b>\$205,416,137.65</b>	<b>8.04%</b>	<b>\$152,248,022.67</b>
<b>AGENCY TOTAL</b>	<b>\$1,266,915,227.46</b>	<b>\$143,301,501.90</b>	<b>\$143,301,501.90</b>	<b>\$1,123,613,725.56</b>	<b>11.31%</b>	<b>\$1,174,790,765.83</b>

PROGRAM STATUS REPORT  
BUSINESS MONTH - JULY 2023

<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
<b>Personal Services</b>							
Permanent Salaries	887,077.98	2,401,902.46	0.00	2,284,449.39	2,176,729.62	668,404.00	8,418,563.45
Temporary Salaries	20,637.74	19,982.53	0.00	202,562.82	85,130.77	28,933.28	357,247.14
Overtime	8,448.31	98,174.78	0.00	128,389.67	349,562.36	11,506.72	596,081.84
Employee Benefits	0.00	3,175,780.68	0.00	0.00	0.00	0.00	3,175,780.68
<b>SUBTOTAL: Personal Services</b>	<b>\$916,164.03</b>	<b>\$5,695,840.45</b>	<b>\$0.00</b>	<b>\$2,615,401.88</b>	<b>\$2,611,422.75</b>	<b>\$708,844.00</b>	<b>\$12,547,673.11</b>
<b>Operating Expenses</b>							
Utilities	0.00	168,343.04	0.00	94,258.20	767.62	51.47	263,420.33
Rentals	513.31	18,538.72	0.00	84,293.60	0.00	0.00	103,345.63
Repairs & Maintenance	0.00	176,621.15	0.00	487,051.62	0.00	0.00	663,672.77
Maintenance Contracts	0.00	0.00	0.00	1,961,431.69	0.00	0.00	1,961,431.69
Engineering Contracts	0.00	15,480.00	15,980.29	14,597.11	2,417,155.65	315,102.31	2,778,315.36
Contractual Services	3,519.01	230,945.81	0.00	449,001.67	881.00	474,231.69	1,158,579.18
Technology Expenses	0.00	363,638.70	0.00	207,024.85	89,080.62	172,425.45	832,169.62
Other Operating Expenses	40,227.53	663,796.92	0.00	(727.61)	6,454.31	17,219.43	726,970.58
<b>SUBTOTAL: Operating Expenses</b>	<b>\$44,259.85</b>	<b>\$1,637,364.34</b>	<b>\$15,980.29</b>	<b>\$3,296,931.13</b>	<b>\$2,514,339.20</b>	<b>\$979,030.35</b>	<b>\$8,487,905.16</b>
<b>Supplies and Materials</b>							
General Supplies & Materials	116,635.03	12,136.54	0.00	35,131.11	0.00	8,393.45	172,296.13
Maint & Const Materials	863.81	281,275.37	0.00	3,236,612.81	24,377.00	21,160.21	3,564,289.20
Automotive Supplies & Materials	0.00	442,543.49	0.00	984,802.45	0.00	287.35	1,427,633.29
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$117,498.84</b>	<b>\$735,955.40</b>	<b>\$0.00</b>	<b>\$4,256,546.37</b>	<b>\$24,377.00</b>	<b>\$29,841.01</b>	<b>\$5,164,218.62</b>
<b>Travel</b>							
In State Travel	10,389.39	10,028.52	0.00	4,607.48	15,067.85	23,719.79	63,813.03
Out of State Travel	3,734.73	22,810.58	0.00	0.00	0.00	0.00	26,545.31
<b>SUBTOTAL: Travel</b>	<b>\$14,124.12</b>	<b>\$32,839.10</b>	<b>\$0.00</b>	<b>\$4,607.48</b>	<b>\$15,067.85</b>	<b>\$23,719.79</b>	<b>\$90,358.34</b>
<b>Capital Outlay</b>							
Land	0.00	0.00	0.00	0.00	325,165.00	0.00	325,165.00
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	97,574,697.48	0.00	97,574,697.48
Buildings	0.00	0.00	1,437,646.21	0.00	0.00	0.00	1,437,646.21
Heavy Equipment and Vehicles	0.00	0.00	0.00	2,015,994.64	0.00	0.00	2,015,994.64
Specialty Equipment	0.00	0.00	0.00	0.00	0.00	46,446.00	46,446.00
<b>SUBTOTAL: Capital Outlay</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,437,646.21</b>	<b>\$2,015,994.64</b>	<b>\$97,899,862.48</b>	<b>\$46,446.00</b>	<b>\$101,399,949.33</b>
<b>Government Aid &amp; Distr</b>							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	1,753,539.60	1,753,539.60
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	436,929.41	436,929.41
Other Government Aid	0.00	0.00	0.00	0.00	33,276.94	13,387,651.39	13,420,928.33
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$33,276.94</b>	<b>\$15,578,120.40</b>	<b>\$15,611,397.34</b>
<b>Internal Redistributions</b>							
Redistribution	535,903.15	(4,280,560.25)	0.00	1,190,240.75	1,962,205.59	592,210.76	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$535,903.15</b>	<b>(\$4,280,560.25)</b>	<b>\$0.00</b>	<b>\$1,190,240.75</b>	<b>\$1,962,205.59</b>	<b>\$592,210.76</b>	<b>\$0.00</b>
<b>GRAND TOTAL:</b>	<b>\$1,627,949.99</b>	<b>\$3,821,439.04</b>	<b>\$1,453,626.50</b>	<b>\$13,379,722.25</b>	<b>\$105,060,551.81</b>	<b>\$17,958,212.31</b>	<b>\$143,301,501.90</b>

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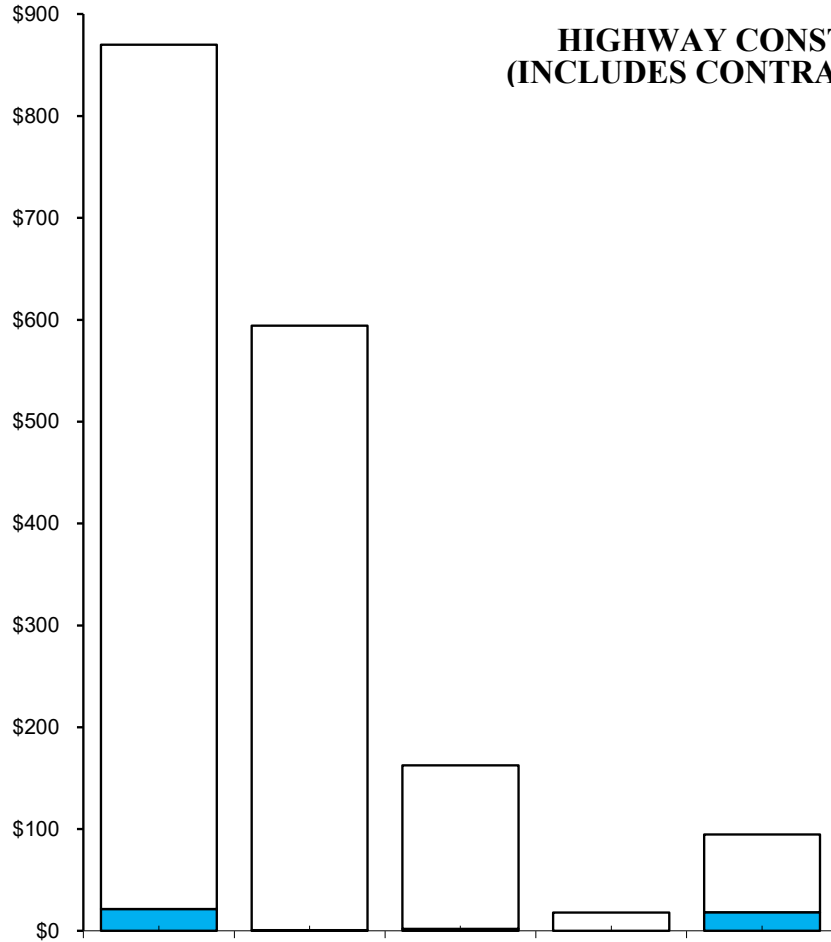


STATE OF NEBRASKA  
 AGENCY SUMMARY BY ORGANIZATIONAL ELEMENT  
 July 2023

**COST BY ORGANIZATIONAL STRUCTURE**

	<u>Cash Flow</u> <u>Allotment</u>	<u>Month's</u> <u>Expenditure</u>	<u>Expended</u> <u>to Date</u>	<u>Allotment</u> <u>Balance</u>	<u>% Expended</u> <u>to Date</u>	<u>Encumbrances</u>
<b>OFFICE OF THE DIRECTOR</b>						
110 - DIRECTOR AND DEPUTIES	919,848.24	68,180.80	68,180.80	851,667.44	7.41%	0.00
140 - LEGAL	2,916,132.68	5,594.19	5,594.19	2,910,538.49	0.19%	171,636.73
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,976,890.09	189,142.86	189,142.86	2,787,747.23	6.35%	283,698.10
<b>SUBTOTAL: OFFICE OF THE DIRECTOR</b>	<b>\$6,812,871.01</b>	<b>\$262,917.85</b>	<b>\$262,917.85</b>	<b>\$6,549,953.16</b>	<b>3.86%</b>	<b>\$455,334.83</b>
<b>OFFICE OF ENGINEERING</b>						
130- CONTROLLER DIVISION	2,602,976.95	181,038.21	181,038.21	2,421,938.74	6.96%	0.00
250- STRATEGIC PLANNING DIVISION	4,029,292.90	279,846.98	279,846.98	3,749,445.92	6.95%	2,138,847.76
320 - BRIDGE DIVISION	9,245,148.00	638,625.77	638,625.77	8,606,522.23	6.91%	2,172,342.21
340 - TRAFFIC ENGINEERING DIVISION	6,060,248.30	590,405.78	590,405.78	5,469,842.52	9.74%	529,379.40
350 - RIGHT OF WAY DIVISION	5,654,797.85	369,633.47	369,633.47	5,285,164.38	6.54%	34,376.30
360 - PROJECT DEVELOPMENT DIVISION	17,681,606.59	1,025,855.55	1,025,855.55	16,655,751.04	5.80%	12,644,640.50
370- ROADWAY DESIGN DIVISION	31,108,089.36	2,289,061.29	2,289,061.29	28,819,028.07	7.36%	25,515,982.30
420 - PROGRAM MANAGEMENT DIVISION	2,089,469.67	132,141.55	132,141.55	1,957,328.12	6.32%	492,673.35
580 - LOCAL ASSISTANCE DIVISION	3,635,204.71	406,505.60	406,505.60	3,228,699.11	11.18%	1,776,215.36
<b>SUBTOTAL: OFFICE OF ENGINEERING</b>	<b>\$82,106,834.33</b>	<b>\$5,913,114.20</b>	<b>\$5,913,114.20</b>	<b>\$76,193,720.13</b>	<b>7.20%</b>	<b>\$45,304,457.18</b>
<b>OFFICE OF OPERATIONS</b>						
170- HUMAN RESOURCES DIVISION	3,833,532.81	239,141.42	239,141.42	3,594,391.39	6.24%	2,050.00
260- OPERATIONS DIVISION	20,619,494.14	1,143,142.68	1,143,142.68	19,476,351.46	5.54%	6,191,674.87
280 - BUSINESS TECH SUPPORT DIVISION	33,676,464.87	1,073,549.44	1,073,549.44	32,602,915.43	3.19%	10,248,557.29
380 - CONSTRUCTION DIVISION	3,648,279.23	248,646.57	248,646.57	3,399,632.66	6.82%	63,467.12
390- MATERIALS & RESEARCH DIVISION	14,463,677.79	587,371.19	587,371.19	13,876,306.60	4.06%	6,440,021.85
610- DISTRICT 1	38,509,729.60	2,634,316.32	2,634,316.32	35,875,413.28	6.84%	8,814,944.76
620 - DISTRICT 2	26,091,065.25	1,732,661.01	1,732,661.01	24,358,404.24	6.64%	10,750,635.48
630 - DISTRICT 3	38,729,435.26	2,332,947.99	2,332,947.99	36,396,487.27	6.02%	7,056,454.57
640 - DISTRICT 4	37,591,583.12	2,621,842.64	2,621,842.64	34,969,740.48	6.97%	8,495,188.03
650 - DISTRICT 5	25,661,159.34	1,784,676.25	1,784,676.25	23,876,483.09	6.95%	7,429,345.34
660 - DISTRICT 6	29,354,666.56	2,208,226.02	2,208,226.02	27,146,440.54	7.52%	8,729,757.65
670 - DISTRICT 7	22,756,326.60	1,721,984.46	1,721,984.46	21,034,342.14	7.57%	7,141,580.07
680 - DISTRICT 8	18,601,514.93	1,194,042.01	1,194,042.01	17,407,472.92	6.42%	4,496,915.69
<b>SUBTOTAL: OFFICE OF OPERATIONS</b>	<b>\$313,536,929.50</b>	<b>\$19,522,548.00</b>	<b>\$19,522,548.00</b>	<b>\$294,014,381.50</b>	<b>6.23%</b>	<b>\$85,860,592.72</b>
<b>OFFICE OF BROADBAND</b>						
590 - BROADBAND EQUITY ACCESS DEPLOYMENT	1,780,378.00	7,842.41	7,842.41	1,772,535.59	0.44%	0.00
<b>SUBTOTAL: OFFICE OF BROADBAND</b>	<b>\$1,780,378.00</b>	<b>\$7,842.41</b>	<b>\$7,842.41</b>	<b>\$1,772,535.59</b>	<b>0.44%</b>	<b>\$0.00</b>
<b>BUDGETARY CONTROL</b>						
902 - SUPPLY BASE	0.00	412,301.37	412,301.37	(412,301.37)	0.00%	0.00
903- EQUIPMENT OPERATIONS	9,068,972.00	1,066,120.55	1,066,120.55	8,002,851.45	11.76%	79,000.00
904 - TRANSPORTATION CAPITAL	853,609,242.62	116,116,657.52	116,116,657.52	737,492,585.10	13.60%	1,043,091,381.10
<b>SUBTOTAL: BUDGETARY CONTROL</b>	<b>\$862,678,214.62</b>	<b>\$117,595,079.44</b>	<b>\$117,595,079.44</b>	<b>\$745,083,135.18</b>	<b>13.63%</b>	<b>\$1,043,170,381.10</b>
<b>AGENCY TOTAL</b>	<b>\$1,266,915,227.46</b>	<b>\$143,301,501.90</b>	<b>\$143,301,501.90</b>	<b>\$1,123,613,725.56</b>	<b>11.31%</b>	<b>\$1,174,790,765.83</b>

**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	
7/20 & 7/27/2023	0.93	1.99		18.56	21.48
8/24/2023					
9/28/2023					
10/19/2023					
12/14/2023					
2/1 & 2/28/2024					
4/11/2024					
5/16/2024					
6/20/2024					
	0.93	1.99	0.00	18.56	21.48

SUMMARY BY DISTRICT									
LETTING DATE	D-1	D-2	D-3	D-4	D-5	D-6	D-7	D-8	TOTAL
7/20 & 7/27/2023	1.19		18.56			0.93		0.80	21.48
8/24/2023									
9/28/2023									
10/19/2023									
12/14/2023									
2/1 & 2/28/2024									
4/11/2024									
5/16/2024									
6/20/2024									
	1.19	0.00	18.56	0.00	0.00	0.93	0.00	0.80	21.48

	Total	State System			Local System
	Letting(1)	FY-2024 Program (2)	Prior Year Projects (3)	Advanced Projects	FY-2024 Program (4)
% Let to Date	2.5%	0.2%	1.2%	0.0%	19.6%
Actual \$ Let	21.48	0.93	1.99	0.00	18.56
Projected \$ Remaining	848.45	593.40	160.68	18.22	76.15
<b>Total</b>	<b>\$869.93</b>	<b>\$594.33</b>	<b>\$162.67</b>	<b>\$18.22</b>	<b>\$94.71</b>

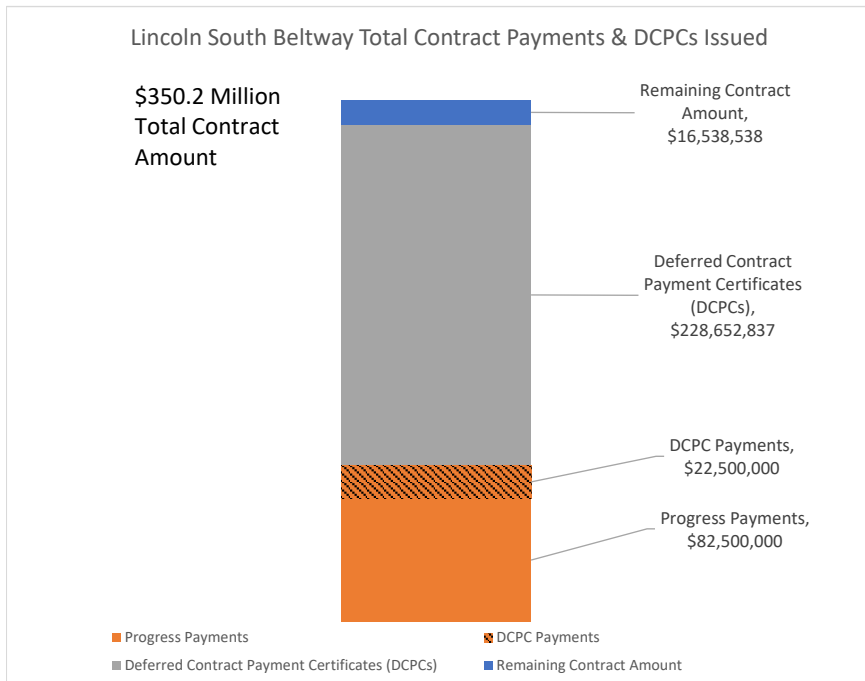
- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
  - (2) FY-2024 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
  - (3) Prior Year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

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

Through July 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 July 2023)

Remaining Contract Amount	\$16,538,538
Progress Payments	\$82,500,000
Deferred Contract Payment Certificates (DCPCs)	\$228,652,837
DCPC Payments	\$22,500,000

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

FY 2024	\$22,441,375
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	\$26,932,462
<b>Total DCPCs to date</b>	<b>\$228,652,837</b>

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

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## FEDERAL APPORTIONMENT DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Federal Trust Fund Apportionment Type	Fixing America's Surface Transportation = FAST		FAST and Infrastructure Investment and Jobs Act = IJJA		Infrastructure Investment and Jobs Act = IJJA							
	Fiscal 2021 Apportionment		Fiscal 2022 Apportionment		Fiscal 2023 Apportionment		Fiscal 2024 Apportionment		Fiscal 2025 Apportionment		Fiscal 2026 Apportionment	
	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska
National Hwy Perf Prog (NHPP)	22,811	173,531	25,136	203,378	27,170	207,541	29,588	221,000	30,180	225,400	30,784	229,900
Surface Transportation Block Grant (STBG)	11,717	88,296	13,136	97,777	13,202	98,923	12,955	107,500	13,214	109,700	13,478	111,800
STBG - Bridge Off System		3,777		5,036		5,036						
STBG - Flexible - Any Area		33,159		35,391		36,200						
STBG - MAPA - Omaha		16,227		17,760		18,116						
STBG - LCLC - Lincoln		6,395		7,000		7,140						
STBG - 5,001 to 200,000 Population		8,919										
STBG 5K-49,999 Population				7,948		8,107						
STBG 50K-200K Population				1,813		1,849						
STBG - 5,000 and Less Population		13,604		14,890		15,188						
Highway Planning		4,661		5,179		5,465						
Research		1,554		2,760		1,822						
Transportation Alternatives (TAP)	768	5,801	1,312	10,206	1,329	10,434						
Recreational Trails	82	1,217	81	1,205	82	1,217						
Highway Safety Improvement Prog (HSIP)	2,359	15,713	2,879	19,794	2,580	20,202	3,110	21,200	3,177	21,700	3,246	22,200
Rail-Highway Crossings	245	3,883	245	3,886	245	3,952	245	3,900	245	3,900	245	3,900
Congestion Mitigation & Air Qual (CMAQ)	2,444	10,744	1,983	10,985	2,293	11,205	2,639	11,600	2,692	11,900	2,746	12,100
Metropolitan Planning	358	1,777	438	2,186	447	2,230	456	2,300	465	2,300	474	2,400
National Freight Program	1,489	10,663	1,346	9,824	1,373	10,020	1,429	10,400	1,458	10,600	1,487	10,900
Carbon Reduction Program			1,234	9,214	1,258	9,398	1,283	9,600	1,309	9,800	1,335	10,000
PROTECT Formula			1,403	10,476	1,431	10,686	1,459	10,900	1,489	11,100	1,518	11,300
Redistribution - Certain Authorizations	55	0.398	393	2,869	128	0.934						
Redistribution - TIFIA												
<b>Sub-Total Core Funds</b>	<b>\$42,328</b>	<b>\$ 312.023</b>	<b>\$ 49,586</b>	<b>\$ 381.800</b>	<b>\$ 51,538</b>	<b>\$ 386.742</b>	<b>\$ 53,164</b>	<b>\$ 398.400</b>	<b>\$ 54,229</b>	<b>\$ 406.400</b>	<b>\$ 55,313</b>	<b>\$ 414.500</b>
National Highway Perf Exempt	603	4,524	602	4,500	603	4,500						
Bridge Formula Program			5,308	45,000	5,308	45,000	5,308	45,000	5,308	45,000	5,308	45,000
NEVI Charging Infrastructure			615	4,472	885	6,436	500	6,000	500	6,000	500	6,000
Highway Infrastructure Bridge			1,145	19,395	1,145	19,395						
Emergency Relief Supplement 2022			1,254	40,019								
Hwy Infra Prog for Comm Proj Congr-Directed			847	5,000	1,852	6,000						
Others & Ext of Alloc Programs												
<b>Total</b>	<b>\$42,931</b>	<b>\$ 316.547</b>	<b>\$ 59,357</b>	<b>\$ 500.186</b>	<b>\$ 61,331</b>	<b>\$ 468.073</b>	<b>\$ 58,972</b>	<b>\$ 449.400</b>	<b>\$ 60,037</b>	<b>\$ 457.400</b>	<b>\$ 61,121</b>	<b>\$ 465.500</b>
<b>Obligation Authority</b>												
Core Formula Obligation Limitation	46,365	277,251	57,473	345,402	58,765	339,011						
August Redistribution	4,178	20,000	6,177	26,000								
Total Annual Obligation Authority	\$50,543	297,251	\$ 57,473	371,402	\$ 58,765	339,011						

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

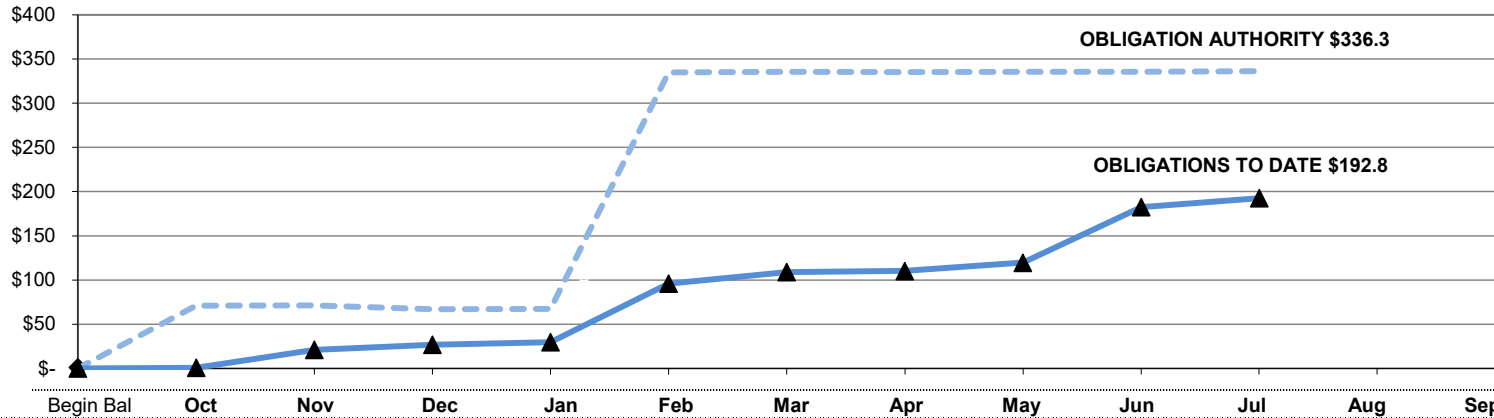
**STATUS OF FEDERAL HIGHWAY APPORTIONMENTS  
FEDERAL FY-2023  
JULY 31, 2023**

APPORTIONMENT TYPE	APPORT	FAST Act & IJA	TRANSFERS			CURRENT	ADVANCED	
	BALANCE 9/30/2022	FY-2023 APPORT <sup>(B)</sup>	ADJ & SPECIAL APPORT	TOTAL	OBLIGATIONS <sup>(A)</sup>	APPORT BALANCE	CONSTRUCTION COMMITTED	UNPAID OBLIGATIONS
National Hwy Perf Prog (NHPP)	2,919,312	207,541,470	-	210,460,782	87,309,140	123,151,642	228,012,695	86,595,681
Highway Bridge Program	-	-	-	-	-	-	-	22,613
STBG/STP - Bridge Off System	71,480	5,036,343	-	5,107,823	5,106,283	1,540	-	7,673,579
STBG/STP - Flexible - Any Area	4,224,231	43,418,458	7,076,924	54,719,612	50,754,012	3,965,600	118,910,507	50,466,547
STBG/STP - MAPA - Omaha	7,529,619	15,115,820	-	22,645,439	2,578,657	20,066,783	40,062,594	23,504,238
STBG/STP - LCLC - Lincoln	20,429,489	7,139,647	-	27,569,136	1,504,623	26,064,513	-	2,601,391
STBG/STP - 5,001 to 200,000 Pop	693,793	-	-	693,793	-	693,793	-	25,774,315
STBG/STP - 5,000 & Less Pop	183,876	15,187,786	-	15,371,662	15,187,786	183,876	-	12,664,936
STBG 5K-49,999 Population	617,854	8,107,333	-	8,725,187	-	8,725,187	-	840,141
STBG 50K-200,000 Population	1,813,121	1,849,383	-	3,662,504	-	3,662,504	-	-
Congestion Mitigation & Air Qual	5,271,890	11,205,146	(276,240)	16,200,796	9,183,988	7,016,808	-	9,887,745
Carbon Reduction under 5,000 & Les	1,804,692	1,840,785	-	3,645,477	-	3,645,477	-	-
Carbon Reduction 5K-49,999 Pop	963,355	982,622	-	1,945,977	-	1,945,977	-	-
Carbon Reduction 50K-200,000 Pop	219,753	224,148	-	443,901	-	443,901	-	-
Carbon Reduction >200,000 Pop	3,000,985	3,061,005	-	6,061,990	-	6,061,990	-	-
Carbon Reduction Prog Flex	3,224,730	1,413,740	(1,838,711)	2,799,759	-	2,799,759	-	-
Protect Program IJJA	10,266,897	5,129,258	(5,238,213)	10,157,942	-	10,157,942	-	-
Protect Planning IJJA	209,529	213,719	-	423,248	-	423,248	-	-
Highway Safety Improvemt Prog	35,298,968	20,201,523	-	55,500,491	4,084,283	51,416,208	715,919	9,977,146
Rail-Hwy - Hazard Elimination	1,254,081	3,952,395	-	5,206,476	98,672	5,107,804	19,413,865	2,545,161
Rail-Hwy - Protection Devices	9,919,521	-	-	9,919,521	605,225	9,314,296	-	2,007,162
Highway Planning	3,280,051	5,464,719	(4,000)	8,740,770	3,417,016	5,323,754	-	8,057,978
Research	19,427	1,821,573	878,742	2,719,742	844,742	1,874,999	1,524,213	7,150,748
Metropolitan Planning	882,822	2,230,188	-	3,113,010	2,279,375	833,635	-	3,514,720
National Hwy Freight Program	512,211	10,020,078	-	10,532,289	-	10,532,289	-	383,463
TAP - Flex	6,099,905	4,277,984	-	10,377,889	521,703	9,856,186	-	1,034,262
TAP - >200,000 Population	3,247,712	3,084,839	(500,000)	5,832,551	2,998,353	2,834,198	-	3,476,841
TAP - 50K - 200,000 Population	220,948	225,894	-	446,842	-	446,842	-	-
TAP - 5,001 to 200,000 Population	582,841	-	-	582,841	-	582,841	-	477,221
TAP - 5K-49,999 Population	968,591	990,273	-	1,958,864	-	1,958,864	863,014	-
TAP - 5,000 and Less Population	3,522,825	1,855,118	-	5,377,943	-	5,377,943	-	355,304
Recreational Trails	3,613,649	1,217,387	(332,174)	4,498,862	1,297,000	3,201,862	-	2,226,268
Enhancement	1,010	-	-	1,010	-	1,010	-	323,655
Safe Routes to School Prog	243,972	-	-	243,972	-	243,972	-	-
Redistribution - Certain Auth.	-	4,219,062	-	4,219,062	4,219,062	-	-	8,191,038
Repurposed/Special Earmark	-	-	-	-	-	-	-	1,084,840
Other	-	-	-	-	-	-	-	-
<b>Total Formula Funds</b>	<b>\$ 133,113,140</b>	<b>\$ 387,027,695</b>	<b>\$ (233,672)</b>	<b>\$ 519,907,163</b>	<b>\$ 191,989,921</b>	<b>\$ 327,917,242</b>	<b>\$ 409,502,806</b>	<b>\$ 270,836,994</b>
Allocated/Discretionary Funds	495,857	-	662,064	1,157,921	848,422	309,499	-	628,611
<b>Total Subject to Annual Obligation Limits</b>	<b>\$ 133,608,997</b>	<b>\$ 387,027,695</b>	<b>\$ 428,392</b>	<b>\$ 521,065,084</b>	<b>\$ 192,838,343</b>	<b>\$ 328,226,741</b>	<b>\$ 409,502,806</b>	<b>\$ 271,465,605</b>
Special Limit/Allocated Exempt	103,006,753	75,330,895	4,672,492	183,010,140	38,311,447	144,698,693	-	53,570,592
Equity Bonus	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ 236,615,750</b>	<b>\$ 462,358,590</b>	<b>\$ 5,100,884</b>	<b>\$ 704,075,224</b>	<b>\$ 231,149,790</b>	<b>\$ 472,925,434</b>	<b>\$ 409,502,806</b>	<b>\$ 325,036,197</b>

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

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

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



	Begin Bal	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<b>Obligation Authority</b>	<b>0.0</b>	<b>71.0</b>	<b>71.1</b>	<b>67.0</b>	<b>67.1</b>	<b>334.9</b>	<b>335.6</b>	<b>335.3</b>	<b>335.5</b>	<b>335.7</b>	<b>336.3</b>		
<b>OA Used</b>	<b>0.0</b>	<b>0.7</b>	<b>20.8</b>	<b>26.8</b>	<b>29.5</b>	<b>95.8</b>	<b>108.9</b>	<b>110.2</b>	<b>119.6</b>	<b>182.4</b>	<b>192.8</b>		

	<u>FEDERAL FY-2022</u> <u>OBLIGATION AUTHORITY</u>		<u>FEDERAL FY-2023</u> <u>OBLIGATION AUTHORITY</u>		
<u>FORMULA AND ALLOCATED FUNDS SUBJECT TO ANNUAL OBLIGATION LIMITATION</u>	As of September 30, 2022		As of July 31, 2023		
Formula Obligation Limitation	\$	345.4	\$	339.0	
August Redistribution		26.0		-	
Redistribution - TIFIA		-		-	Period Expired
Transfers	\$	0.8	\$	(3.3)	83.3%
<b>Subtotal</b>	<b>\$</b>	<b>372.2</b>	<b>\$</b>	<b>335.7</b>	
Other Allocation Obligation Limitation		0.1		0.6	
<b>Annual Obligation Limitation</b>	<b>\$</b>	<b>372.3</b>	<b>\$</b>	<b>336.3</b>	
Formula Obligations to Date		(372.3)		(192.0)	Obligated
Allocated Obligations to Date		-		(0.8)	57.3%
<b>Subtotal</b>	<b>\$</b>	<b>(372.3)</b>	<b>\$</b>	<b>(192.8)</b>	
<b>Obligation Authority Balance</b>		<b>0.0</b>	<b>\$</b>	<b>143.5</b>	
<u>SPECIAL LIMITATION</u>					
National Highway Perf Exempt		4.5		4.5	
Highway Infrastructure (NON-COVID)		68.8		0.0	
HIP Bridge Formula Program-FY23		0.0		38.3	
HIP Bridge Formula PGM Off-Sys-FY23		0.0		6.7	
HIP Natl Electric Vhcle Infra-FY23		0.0		6.4	
Emergency Rel 2022 Supplement		20.8		0.0	
Hwy Infra Prog for Comm Proj Congr-Directed		5.0		0.0	
HIP Commnty Proj Cong-DIR 2023		0.0		6.0	
National Infrastructure Investments Build 2020		7.6		0.0	
Hwy Infra Brdg Repl-2023 APPN		0.0		19.4	
Previous Years Funding		61.3		101.7	
<b>Total Special Obligation Limitation</b>	<b>\$</b>	<b>168.0</b>	<b>\$</b>	<b>183.0</b>	
Obligations to Date		(64.7)		(38.3)	
<b>Obligation Authority Balance</b>	<b>\$</b>	<b>103.3</b>	<b>\$</b>	<b>144.7</b>	

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



**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY SYSTEM**

**CURRENT MONTH - JULY 2023**

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
<b>STATE</b>	PRELIMINARY ENGINEERING	2,823,221.68	0.00	370.15	14,242.82	7,293.37	2,845,128.02
	RIGHT OF WAY	344,834.08	0.00	0.00	13,644.41	0.00	358,478.49
	CONSTRUCTION	56,841,012.85	38,125,183.88	83,548.04	5,320,002.45	(2,480,162.52)	97,889,584.70
	CONSTRUCTION ENGINEERING	1,146,824.26	780,422.15	843.70	63,752.94	9,194.57	2,001,037.62
	PLANNING & RESEARCH	8,130.47	12,871.89	0.00	0.00	5,455.91	26,458.27
	<b>TOTAL</b>	<b>\$ 61,164,023.34</b>	<b>\$ 38,918,477.92</b>	<b>\$ 84,761.89</b>	<b>\$ 5,411,642.62</b>	<b>\$ (2,458,218.67)</b>	<b>\$ 103,120,687.10</b>
<b>LOCAL</b>	PRELIMINARY ENGINEERING	72,463.10	429,964.42	24,685.53	33,881.51	0.00	560,994.56
	RIGHT OF WAY	1,783.58	42,544.33	818.10	12.73	1,648.96	46,807.70
	CONSTRUCTION	1,204,040.61	8,550,407.81	408,208.93	1,625,234.57	6,963.43	11,794,855.35
	CONSTRUCTION ENGINEERING	133,760.17	258,737.11	23,390.32	130,820.18	261.21	546,968.99
	<b>TOTAL</b>	<b>\$ 1,412,047.46</b>	<b>\$ 9,281,653.67</b>	<b>\$ 457,102.88</b>	<b>\$ 1,789,948.99</b>	<b>\$ 8,873.60</b>	<b>\$ 12,949,626.60</b>
<b>NON-HWY</b>	PRELIMINARY ENGINEERING	1,308,047.73	19,047.04	0.00	12,266.29	255.11	1,339,616.17
	RIGHT OF WAY	109,652.26	0.00	0.00	0.00	0.00	109,652.26
	CONSTRUCTION	0.00	122,713.61	0.00	30,678.37	0.00	153,391.98
	CONSTRUCTION ENGINEERING	516,044.08	21,384.81	0.00	5,346.18	0.00	542,775.07
	TRAFFIC SAFETY & TRANS	233,222.86	461,206.08	0.00	0.00	0.00	694,428.94
	PLANNING & RESEARCH	427,091.98	619,593.04	0.00	1,361.56	50,291.42	1,098,338.00
	PUBLIC TRANSPORTATION ASSIST	362,763.90	1,432,706.98	0.00	31,543.60	55,527.42	1,882,541.90
	INFORMATION TECHNOLOGY	23,826.97	82,574.10	0.00	0.00	0.00	106,401.07
	BROADBAND	13,250.07	0.00	0.00	0.00	0.00	13,250.07
	<b>TOTAL</b>	<b>\$ 2,993,899.85</b>	<b>\$ 2,759,225.66</b>	<b>\$</b>	<b>\$ 81,196.00</b>	<b>\$ 106,073.95</b>	<b>\$ 5,940,395.46</b>
<b>TOTAL - CURRENT MONTH</b>		<b>\$ 65,569,970.65</b>	<b>\$ 50,959,357.25</b>	<b>\$ 541,864.77</b>	<b>\$ 7,282,787.61</b>	<b>\$ (2,343,271.12)</b>	<b>\$ 122,010,709.16</b>

**FISCAL YEAR TO DATE - JULY 2023**

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
<b>STATE</b>	PRELIMINARY ENGINEERING	2,823,221.68	0.00	370.15	14,242.82	7,293.37	2,845,128.02
	RIGHT OF WAY	344,834.08	0.00	0.00	13,644.41	0.00	358,478.49
	CONSTRUCTION	56,841,012.85	38,125,183.88	83,548.04	5,320,002.45	(2,480,162.52)	97,889,584.70
	CONSTRUCTION ENGINEERING	1,146,824.26	780,422.15	843.70	63,752.94	9,194.57	2,001,037.62
	PLANNING & RESEARCH	8,130.47	12,871.89	0.00	0.00	5,455.91	26,458.27
	<b>TOTAL</b>	<b>\$ 61,164,023.34</b>	<b>\$ 38,918,477.92</b>	<b>\$ 84,761.89</b>	<b>\$ 5,411,642.62</b>	<b>\$ (2,458,218.67)</b>	<b>\$ 103,120,687.10</b>
<b>LOCAL</b>	PRELIMINARY ENGINEERING	72,463.10	429,964.42	24,685.53	33,881.51	0.00	560,994.56
	RIGHT OF WAY	1,783.58	42,544.33	818.10	12.73	1,648.96	46,807.70
	CONSTRUCTION	1,204,040.61	8,550,407.81	408,208.93	1,625,234.57	6,963.43	11,794,855.35
	CONSTRUCTION ENGINEERING	133,760.17	258,737.11	23,390.32	130,820.18	261.21	546,968.99
	<b>TOTAL</b>	<b>\$ 1,412,047.46</b>	<b>\$ 9,281,653.67</b>	<b>\$ 457,102.88</b>	<b>\$ 1,789,948.99</b>	<b>\$ 8,873.60</b>	<b>\$ 12,949,626.60</b>
<b>NON-HWY</b>	PRELIMINARY ENGINEERING	1,308,047.73	19,047.04	0.00	12,266.29	255.11	1,339,616.17
	RIGHT OF WAY	109,652.26	0.00	0.00	0.00	0.00	109,652.26
	CONSTRUCTION	0.00	122,713.61	0.00	30,678.37	0.00	153,391.98
	CONSTRUCTION ENGINEERING	516,044.08	21,384.81	0.00	5,346.18	0.00	542,775.07
	TRAFFIC SAFETY & TRANS	233,222.86	461,206.08	0.00	0.00	0.00	694,428.94
	PLANNING & RESEARCH	427,091.98	619,593.04	0.00	1,361.56	50,291.42	1,098,338.00
	PUBLIC TRANSPORTATION ASSIST	362,763.90	1,432,706.98	0.00	31,543.60	55,527.42	1,882,541.90
	INFORMATION TECHNOLOGY	23,826.97	82,574.10	0.00	0.00	0.00	106,401.07
	BROADBAND	13,250.07	0.00	0.00	0.00	0.00	13,250.07
	<b>TOTAL</b>	<b>\$ 2,993,899.85</b>	<b>\$ 2,759,225.66</b>	<b>\$</b>	<b>\$ 81,196.00</b>	<b>\$ 106,073.95</b>	<b>\$ 5,940,395.46</b>
<b>TOTAL - FISCAL YEAR TO DATE</b>		<b>\$ 65,569,970.65</b>	<b>\$ 50,959,357.25</b>	<b>\$ 541,864.77</b>	<b>\$ 7,282,787.61</b>	<b>\$ (2,343,271.12)</b>	<b>\$ 122,010,709.16</b>

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT  
JULY 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	2,313,222,245.36	1,136,793,967.58	1,176,428,277.78	61,164,023.34	61,164,023.34	166,574,340.04
	FEDERAL	1,583,826,804.23	1,364,330,106.59	219,496,697.64	38,918,477.92	38,918,477.92	185,257,252.65
	COUNTY	3,511,144.11	3,189,915.41	321,228.70	84,761.89	84,761.89	455,105.03
	CITY	111,256,284.57	88,363,803.22	22,892,481.35	5,411,642.62	5,411,642.62	17,785,020.81
	OTHER	20,164,086.08	12,293,056.44	7,871,029.64	(2,458,218.67)	(2,458,218.67)	(2,151,864.86)
<b>STATE HIGHWAY SYSTEM TOTALS</b>		<b>\$ 4,031,980,564.35</b>	<b>\$ 2,604,970,849.24</b>	<b>\$ 1,427,009,715.11</b>	<b>\$ 103,120,687.10</b>	<b>\$ 103,120,687.10</b>	<b>\$ 367,919,853.67</b>
LOCAL HIGHWAY SYSTEM							
	STATE	67,080,855.63	43,704,735.79	23,376,119.84	1,412,047.46	1,412,047.46	4,480,334.93
	FEDERAL	307,471,869.48	238,429,547.02	69,042,322.46	9,281,653.67	9,281,653.67	25,197,531.66
	COUNTY	19,700,748.70	15,770,997.29	3,929,751.41	457,102.88	457,102.88	1,071,436.21
	CITY	118,480,404.34	71,154,860.55	47,325,543.79	1,789,948.99	1,789,948.99	4,805,322.53
	OTHER	6,390,708.39	5,586,144.36	804,564.03	8,873.60	8,873.60	143,042.11
<b>LOCAL HIGHWAY SYSTEM TOTALS</b>		<b>\$ 519,124,586.54</b>	<b>\$ 374,646,285.01</b>	<b>\$ 144,478,301.53</b>	<b>\$ 12,949,626.60</b>	<b>\$ 12,949,626.60</b>	<b>\$ 35,697,667.44</b>
NON-HIGHWAY							
	STATE	530,713,871.06	435,674,422.22	95,039,448.84	2,993,899.85	2,993,899.85	59,762,757.24
	FEDERAL	269,219,736.41	133,407,521.22	135,812,215.19	2,759,225.66	2,759,225.66	21,601,148.93
	COUNTY	391,624.03	320,274.46	71,349.57	0.00	0.00	(27,934.12)
	CITY	10,998,513.61	5,545,603.31	5,452,910.30	81,196.00	81,196.00	594,626.57
	OTHER	15,822,527.49	13,305,420.01	2,517,107.48	106,073.95	106,073.95	884,748.35
<b>NON-HIGHWAY TOTALS</b>		<b>\$ 827,146,272.60</b>	<b>\$ 588,253,241.22</b>	<b>\$ 238,893,031.38</b>	<b>\$ 5,940,395.46</b>	<b>\$ 5,940,395.46</b>	<b>\$ 82,815,346.97</b>
<b>GRAND TOTALS</b>		<b>\$ 5,378,251,423.49</b>	<b>\$ 3,567,870,375.47</b>	<b>\$ 1,810,381,048.02</b>	<b>\$ 122,010,709.16</b>	<b>\$ 122,010,709.16</b>	<b>\$ 486,432,868.08</b>

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

<b>WORK PHASE</b>	<b>ACTIVE PROJECTS ALLOTMENT</b>	<b>LIFE TO DATE EXPENSES</b>	<b>ALLOTMENT BALANCE</b>	<b>CURRENT MONTH EXPENSE</b>	<b>FISCAL YEAR EXPENSE</b>	<b>CALENDAR YEAR EXPENSE</b>
PRELIMINARY ENGINEERING	615,851,996.01	385,858,122.87	229,993,873.14	4,758,988.82	4,758,988.82	32,818,481.70
RIGHT OF WAY	149,245,690.46	105,754,315.78	43,491,374.68	514,938.45	514,938.45	6,262,729.44
UTILITIES	45,434,299.18	26,453,903.77	18,980,395.41	243,224.34	243,224.34	2,070,353.11
CONSTRUCTION	4,017,846,474.50	2,734,938,573.46	1,282,907,901.04	109,594,607.69	109,594,607.69	398,204,844.88
CONSTRUCTION ENGINEERING	281,402,297.17	150,804,203.45	130,598,093.72	3,090,781.68	3,090,781.68	17,968,015.03
TRAFFIC SAFETY	44,853,159.25	19,945,376.68	24,907,782.57	694,428.94	694,428.94	3,842,256.01
PLANNING & RESEARCH	100,529,154.34	64,880,294.73	35,648,859.61	1,124,796.27	1,124,796.27	10,907,748.97
PUBLIC TRANSPORTATION	119,998,458.95	76,561,445.52	43,437,013.43	1,882,541.90	1,882,541.90	13,289,809.42
INFORMATION TECHNOLOGY	3,089,893.63	2,674,139.21	415,754.42	106,401.07	106,401.07	1,068,629.52
<b>GRAND TOTALS</b>	<b>\$ 5,378,251,423.49</b>	<b>\$ 3,567,870,375.47</b>	<b>\$ 1,810,381,048.02</b>	<b>\$ 122,010,709.16</b>	<b>\$ 122,010,709.16</b>	<b>\$ 486,432,868.08</b>

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

<b>FUND</b>	<b>ACTIVE PROJECTS ALLOTMENT</b>	<b>LIFE TO DATE EXPENSES</b>	<b>ALLOTMENT BALANCE</b>	<b>CURRENT MONTH EXPENSE</b>	<b>FISCAL YEAR EXPENSE</b>	<b>CALENDAR YEAR EXPENSE</b>
STATE FUNDS						
ROADS OPERATION FUND	1,558,343,505.14	970,817,846.09	587,525,659.05	19,626,359.03	19,626,359.03	138,578,319.94
ROADS OPERATION FUND AC*	338,216,979.27	70,661,488.27	267,555,491.00	26,228,198.36	26,228,198.36	25,789,592.14
GRADE CROSSING FUND	1,718,144.57	1,149,549.12	568,595.45	12,421.53	12,421.53	178,740.18
GRADE SEPARATION-TMT	8,575,703.95	8,594,653.88	(18,949.93)	3,717.76	3,717.76	31,351.04
MAPA BRIDGE STUDY	98,125.88	98,124.61	1.27	0.00	0.00	3,638.50
RECREATION ROAD FUND	18,154,137.27	13,663,442.49	4,490,694.78	235,413.29	235,413.29	2,018,241.76
ST HWY CAPITAL IMPR	751,800,676.40	374,933,466.56	376,867,209.84	12,465,767.11	12,465,767.11	39,576,919.76
STATE AID BRIDGE	5,682,721.80	2,265,736.02	3,416,985.78	243,345.37	243,345.37	287,054.59
TRANS INFRA BANK	228,426,977.77	173,988,818.55	54,438,159.22	6,754,748.20	6,754,748.20	24,353,574.30
<b>TOTAL STATE FUNDS</b>	<b>\$ 2,911,016,972.05</b>	<b>\$ 1,616,173,125.59</b>	<b>\$ 1,294,843,846.46</b>	<b>\$ 65,569,970.65</b>	<b>\$ 65,569,970.65</b>	<b>\$ 230,817,432.21</b>
FEDERAL FUNDS	2,160,518,410.12	1,736,167,174.83	424,351,235.29	50,959,357.25	50,959,357.25	232,055,933.24
COUNTY FUNDS	23,603,516.84	19,281,187.16	4,322,329.68	541,864.77	541,864.77	1,498,607.12
CITY FUNDS	240,735,202.52	165,064,267.08	75,670,935.44	7,282,787.61	7,282,787.61	23,184,969.91
OTHER FUNDS	42,377,321.96	31,184,620.81	11,192,701.15	(2,343,271.12)	(2,343,271.12)	(1,124,074.40)
<b>GRAND TOTALS</b>	<b>\$ 5,378,251,423.49</b>	<b>\$ 3,567,870,375.47</b>	<b>\$ 1,810,381,048.02</b>	<b>\$ 122,010,709.16</b>	<b>\$ 122,010,709.16</b>	<b>\$ 486,432,868.08</b>

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

**Build Nebraska Act  
Financial Status  
July 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 designated 1/4 of 1 percent of state General Fund sales tax revenue to be used for state and local surface transportation projects. This revenue is distributed 85% into the State Highway Capital Improvement Fund and 15% into the Highway Allocation Fund for the cities and counties.

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

State Highway Capital Improvement Fund							
	Current Month	Fiscal Year To Date	Active Projects			Active Projects Unexpended Balance	Planned Future Expenditures
			Prior Fiscal Years	Completed Projects	Life To Date		
<b>Revenue</b>	\$ 8,761,576.47	\$ 8,761,576.47			\$ 724,227,877.71		
<b>Expenditures</b>							
Expressway and High Priority Corridors	12,405,936.82	12,405,936.82	330,199,254.64	80,752,269.33	423,357,460.79	369,292,290.69	270,630,870.20
Other Highways	59,830.29	59,830.29	32,268,444.81	157,756,451.54	190,084,726.64	7,574,919.15	158,822,676.33
Total	\$ 12,465,767.11	\$ 12,465,767.11	\$ 362,467,699.45	\$ 238,508,720.87	\$ 613,442,187.43	\$ 376,867,209.84	\$ 429,453,546.53
<b>Funds Available to be Expended on Active Project and Planned Future Projects</b>					\$ 110,785,690.28		

**Transportation Innovation Act  
Financial Status  
July 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		
<b>Revenue</b>	\$ 2,633,982.73	\$ 2,633,982.73			\$ 217,331,317.67		
<b>Expenditures</b>							
Accelerated State Highway Capital Improvement Program	5,735,317.33	5,735,317.33	154,712,618.73	869,416.40	161,317,352.46	39,063,990.71	280,364,489.04
County Bridge Match Program	1,019,430.87	1,019,430.87	11,321,451.62	3,607,407.44	15,948,289.93	13,489,771.39	1,567,186.00
Economic Opportunity Program			1,200,000.00	3,397,763.26	4,597,763.26	1,884,397.12	13,655,500.00
Total Expenditures	\$ 6,754,748.20	\$ 6,754,748.20	\$ 167,234,070.35	\$ 7,874,587.10	\$ 181,863,405.65	\$ 54,438,159.22	\$ 295,587,175.04
<b>Funds Available to be Expended on Active Project and Planned Future Projects</b>					\$ 35,467,912.02		

## FEDERAL FUND PURCHASE PROGRAM FINANCIAL STATUS

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

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

## Soft Match Balance By County

As of July 31, 2023

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

County Apportionment	County Name	Balance
3001	ADAMS COUNTY	974,068.00
3002	ANTELOPE COUNTY	286,699.21
3005	BLAINE COUNTY	246,249.16
3006	BOONE COUNTY	237,751.74
3010	BUFFALO COUNTY	353,729.79
3012	BUTLER COUNTY	30,164.57
3013	CASS COUNTY	940,983.62
3014	CEDAR COUNTY	380,189.71
3018	CLAY COUNTY	262,914.19
3019	COLFAX COUNTY	1,177,489.16
3020	CUMING COUNTY	527,909.82
3021	CUSTER COUNTY	510.87
3022	DAKOTA COUNTY	120,157.20
3024	DAWSON COUNTY	52,367.67
3026	DIXON COUNTY	240,458.87
3028	DOUGLAS COUNTY	424,940.67
3030	FILLMORE COUNTY	804,144.50
3032	FRONTIER COUNTY	156,224.64
3033	FURNAS COUNTY	47,710.32
3034	GAGE COUNTY	244,741.82
3036	GARFIELD COUNTY	39,048.13
3037	GOSPER COUNTY	53,684.71
3039	GREELEY COUNTY	8,307.98
3040	HALL COUNTY	673,207.99
3045	HOLT COUNTY	151,883.52
3047	HOWARD COUNTY	7,565.06
3048	JEFFERSON COUNTY	360,423.92

County Apportionment	County Name	Balance
3049	JOHNSON COUNTY	114,857.82
3050	KEARNEY COUNTY	43,405.72
3052	KEYA PAHA COUNTY	232,446.58
3054	KNOX COUNTY	104,795.52
3056	LINCOLN COUNTY	445,851.44
3059	MADISON COUNTY	73,794.22
3061	MERRICK COUNTY	62,593.12
3063	NANCE COUNTY	59,816.04
3064	NEMAHA COUNTY	228,389.73
3065	NUCKOLLS COUNTY	409,062.75
3066	OTOE COUNTY	734,569.59
3067	PAWNEE COUNTY	218,953.29
3069	PHELPS COUNTY	148,419.38
3070	PIERCE COUNTY	536,115.46
3071	PLATTE COUNTY	28,746.69
3074	RICHARDSON COUNTY	16,853.05
3076	SALINE COUNTY	1,458,276.35
3078	SAUNDERS COUNTY	100,387.12
3079	SCOTTS BLUFF COUNTY	7,401.71
3080	SEWARD COUNTY	432,585.06
3084	STANTON COUNTY	1,170,419.68
3085	THAYER COUNTY	214,967.61
3089	WASHINGTON COUNTY	1,482,778.24
3090	WAYNE COUNTY	373,455.61
3091	WEBSTER COUNTY	295,358.84
3092	WHEELER COUNTY	56,182.66
3093	YORK COUNTY	488,545.44





23rd Street Columbus Project

NEBRASKA  
DEPARTMENT OF TRANSPORTATION

# FINANCIAL REPORT

AUGUST 2023

NEBRASKA  
Good Life. Great Journey.  
DEPARTMENT OF TRANSPORTATION

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## August 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 August exceeded revenue by \$3.4 million. Fiscal year to date revenue surpassed expenditures by \$38.9 million (page 6).
- ⇨ 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 August's major revenue categories: Motor Fuel Tax revenue was under the projected amount by \$1.3 million or 5.5%, motor vehicle registration revenue was under the projected amount by \$132.0 thousand or 3.4% and motor vehicle sales tax was under the projected amount by \$370.0 thousand or 2.3%. Highway Cash Fund receipts for FY24 to date were lower than projections by \$1.2 million or 1.4% (page 15, 16).
- ⇨ 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 17, 18 and 21).  
  
August expenditures totaled \$172.3 million. Fiscal year to date expenditures totaled \$315.6 million, 24.9% of the yearly budget. For payroll purposes only, this includes the payroll reporting period of July 17, 2023 thru August 13, 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 \$59.4 million, \$37.5 million on the state highway system (page 22).
- ⇨ The August report includes a page describing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract (page 23).
- ⇨ Nebraska has received formula apportionments totaling \$390.6 million with a net obligation limitation of \$392.6 million including adjustments to date through September 30, 2023. As of August 31, 2023, NDOT had an obligation authority balance of \$83.0 million (pages 26, 27, and 28).
- ⇨ Since the Build Nebraska Act became effective on July 1, 2013, revenue totaling \$732.9 million has been received to date with allocated expenditures totaling \$632.8 million (page 33).
- ⇨ 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 \$170.0 million has been received to date with expenditures totaling \$185.2 million (page 34).

## LEGISLATIVE APPROPRIATION BILLS

Effective July 1, 2023 through June 30, 2024

The 108th Nebraska Legislature, first session passed bills that provide funds or authorize their withdrawal from the Nebraska Department of Transportation in FY2024. The total funding provided for all of the Department's programs in FY2024 is \$1,288,021,819.

**Legislative bills 814, 138A, 683A, 727A** provide the funding for the Department's operations as detailed on the following page.

These bills provide for:

Highway Cash Fund appropriation to the Roads Operations Cash Fund was established at \$494 million. Any funds deposited into the Highway Cash Fund in excess of this appropriation cannot be utilized by the Department in fiscal year 2024 and will become part of the following year's appropriation.

Salaries limit of \$135,958,240 for Roads, \$1,586,675 for Aeronautics, and \$768,267 for the Broadband Office. This amount does not include encumbrances from fiscal year 2023 for salary costs incurred in that fiscal year but not paid until FY2024.

Nebraska State Patrol funding from the Roads Operations Cash Fund of:

\$9,364,670 for the Carrier Enforcement operations

\$ 489,979 for law enforcement coverage along state road construction zones.

Department of Motor Vehicles funding of:

\$1,400,000 for the "One Stop Shop" permit and registration function for interstate truckers from the Highway Trust Fund and

\$3,671,342 for the License Plate Cash Fund from the Highway Trust Fund.

Department of Revenue funding of \$1,400,000 for the motor fuel tax enforcement function from the Highway Trust Fund.

**NEBRASKA DEPARTMENT OF TRANSPORTATION  
FISCAL YEAR 2024  
LEGISLATIVE APPROPRIATION  
BY PROGRAM**

Program	No.	Footnote	As	Encumbrance		Reappropriation <sup>C</sup>	Total Appropriations/ Encumbrances
			Appropriated <sup>F</sup>	Payroll <sup>A</sup>	Other <sup>B</sup>		
ADMINISTRATION & SERVICES	026		4,307,318	36,158	28,659		4,372,136
PUBLIC AIRPORTS	301		39,127,300		285,737		39,413,037
TRANSIT - OPERATING ASST	305	E	5,777,705		1,471,150		7,248,855
TRANSIT - INTERCITY BUS	305	E	535,000		196,724		731,724
HIGHWAY ADMINISTRATION	568		24,978,529	425,658	521,596		25,925,782
CONSTRUCTION	569	D	983,076,468	1,974,523	67,554,341		1,052,605,331
SERVICES & SUPPORT	572		34,590,388	222,482	2,341,013		37,153,882
HIGHWAY MAINTENANCE	574		180,110,422	1,805,891	51,970,120		233,886,433
STATE OWNED AIRCRAFT	596		518,689		22,471		541,160
FACILITY IMPROVEMENTS	901	E	15,000,000		1,730,632	21,116,084	37,846,715
<b>TOTAL</b>			<b>\$ 1,288,021,819</b>	<b>\$ 4,464,712</b>	<b>\$ 126,122,440</b>	<b>\$ 21,116,084</b>	<b>\$ 1,439,725,055</b>

- A. Represents carryover for the last payroll encumbered from the preceding fiscal year.
- B. Represents carryover for expenditures encumbered from the preceding fiscal year as of June 30.
- C. Reappropriation balance represents remaining carry over funding from the preceding fiscal year after accounting for encumbrances.
- D. Federal funds associated with the Department's highway construction program are reimbursements of previously expended cash funds.
- E. Amounts shown represent fixed ceilings beyond which expenditures cannot exceed.
- F. This represents the expenditure authority appropriated by the Legislature for the fiscal year. These are contained in the FY-2024 Department Budget and supplemental appropriation bills.

**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**  
**August 2023**

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
<b>ASSETS</b>							
<b>Current Assets</b>							
Cash & Cash Equivalents	417,726,103.90	390,106,483.84	27,619,620.06	7.08	365,162,208.10	52,563,895.80	14.39
Federal Receivables	16,285,516.30	15,080,687.23	1,204,829.07	7.99	26,151,445.21	(9,865,928.91)	(37.73)
Other Receivables	28,659,595.27	42,776,198.54	(14,116,603.27)	(33.00)	24,551,833.04	4,107,762.23	16.73
Inventories	2,821,930.67	2,830,877.99	(8,947.32)	(0.32)	3,482,440.01	(660,509.34)	(18.97)
<b>Total Current Assets</b>	<b>\$465,493,146.14</b>	<b>\$450,794,247.60</b>	<b>\$14,698,898.54</b>	<b>3.26 %</b>	<b>\$419,347,926.36</b>	<b>\$46,145,219.78</b>	<b>11.00 %</b>
<b>Capital Assets</b>							
Equipment	66,390,804.64	61,739,165.25	4,651,639.39	7.53	62,147,108.54	4,243,696.10	6.83
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	8,110,067,765.32	331,145,309.43	4.08
Buildings	118,319,597.72	118,319,597.72	0.00	0.00	112,170,880.13	6,148,717.59	5.48
<b>Total Capital Assets</b>	<b>\$9,214,867,266.72</b>	<b>\$9,210,215,627.33</b>	<b>\$4,651,639.39</b>	<b>0.05 %</b>	<b>\$8,866,639,766.70</b>	<b>\$348,227,500.02</b>	<b>3.93 %</b>
<b>Total Assets</b>	<b>\$9,680,360,412.86</b>	<b>\$9,661,009,874.93</b>	<b>\$19,350,537.93</b>	<b>0.20 %</b>	<b>\$9,285,987,693.06</b>	<b>\$394,372,719.80</b>	<b>4.25 %</b>
<b>LIABILITIES</b>							
<b>Current Liabilities</b>							
Accounts Payable	25,880,118.20	5,837,183.78	20,042,934.42	343.37	8,648,309.96	17,231,808.24	199.25
Retention Payable	230,963,760.49	230,083,517.63	880,242.86	0.38	230,492,545.78	471,214.71	0.20
Other Payables	46,857,744.92	48,848,154.24	(1,990,409.32)	(4.07)	53,256,113.97	(6,398,369.05)	(12.01)
<b>Total Current Liabilities</b>	<b>\$303,701,623.61</b>	<b>\$284,768,855.65</b>	<b>\$18,932,767.96</b>	<b>6.65 %</b>	<b>\$292,396,969.71</b>	<b>\$11,304,653.90</b>	<b>3.87 %</b>
<b>Total Liabilities</b>	<b>\$303,701,623.61</b>	<b>\$284,768,855.65</b>	<b>\$18,932,767.96</b>	<b>6.65 %</b>	<b>\$292,396,969.71</b>	<b>\$11,304,653.90</b>	<b>3.87 %</b>
<b>NET ASSETS</b>							
<b>Capital Equity</b>							
Capital	9,214,867,266.72	9,210,215,627.33	4,651,639.39	0.05	8,866,639,766.70	348,227,500.02	3.93
<b>Total Capital Equity</b>	<b>\$9,214,867,266.72</b>	<b>\$9,210,215,627.33</b>	<b>\$4,651,639.39</b>	<b>0.05 %</b>	<b>\$8,866,639,766.70</b>	<b>\$348,227,500.02</b>	<b>3.93 %</b>
<b>Fund Balance</b>							
Reserved Fund Balance	(228,141,829.82)	(227,252,639.64)	(889,190.18)	0.39	(227,010,105.77)	(1,131,724.05)	0.50
Unreserved Fund Balance	389,933,352.35	393,278,031.59	(3,344,679.24)	(0.85)	353,961,062.42	35,972,289.93	10.16
<b>Total Fund Balance</b>	<b>\$161,791,522.53</b>	<b>\$166,025,391.95</b>	<b>(\$4,233,869.42)</b>	<b>(2.55)%</b>	<b>\$126,950,956.65</b>	<b>\$34,840,565.88</b>	<b>27.44 %</b>
<b>Total Net Assets</b>	<b>\$9,376,658,789.25</b>	<b>\$9,376,241,019.28</b>	<b>\$417,769.97</b>	<b>0.00 %</b>	<b>\$8,993,590,723.35</b>	<b>\$383,068,065.90</b>	<b>4.26 %</b>
<b>Total Liabilities and Net Assets</b>	<b>\$9,680,360,412.86</b>	<b>\$9,661,009,874.93</b>	<b>\$19,350,537.93</b>	<b>0.20 %</b>	<b>\$9,285,987,693.06</b>	<b>\$394,372,719.80</b>	<b>4.25 %</b>

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

### **REPORT SCOPE**

The Comparative Statement of Operations, page 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  
AUGUST 2023**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
<b>Revenue</b>								
State Revenues	51,208,673.32	51,303,397.72	(94,724.40)	(0.18)	102,512,071.04	87,798,556.45	14,713,514.59	16.76
Federal Reimbursements	111,912,267.81	50,959,357.25	60,952,910.56	119.61	162,871,625.06	127,060,485.55	35,811,139.51	28.18
Local Revenues	2,808,421.62	7,683,002.06	(4,874,580.44)	(63.45)	10,491,423.68	7,789,219.88	2,702,203.80	34.69
Other Entities Revenues	2,936,025.86	(2,138,536.32)	5,074,562.18	(237.29)	797,489.54	2,035,705.52	(1,238,215.98)	(60.82)
<b>Total Revenue</b>	<b>\$168,865,388.61</b>	<b>\$107,807,220.71</b>	<b>\$61,058,167.90</b>	<b>56.64 %</b>	<b>\$276,672,609.32</b>	<b>\$224,683,967.40</b>	<b>\$51,988,641.92</b>	<b>23.14 %</b>
<b>Expenditures</b>								
Administration	2,042,030.70	1,627,949.99	414,080.71	25.44	3,669,980.69	3,297,819.31	372,161.38	11.29
Highway Maintenance	26,210,205.50	13,379,722.25	12,830,483.25	95.89	39,589,927.75	31,600,489.37	7,989,438.38	25.28
Capital Facilities	810,574.62	1,453,626.50	(643,051.88)	(44.24)	2,264,201.12	1,222,468.12	1,041,733.00	85.22
Services and Support	2,064,512.82	3,821,439.04	(1,756,926.22)	(45.98)	5,885,951.86	6,122,707.36	(236,755.50)	(3.87)
Construction	139,199,883.08	120,662,058.24	18,537,824.84	15.36	259,861,941.32	228,049,820.53	31,812,120.79	13.95
Highway Safety Office	531,980.77	561,235.00	(29,254.23)	(5.21)	1,093,215.77	1,200,999.19	(107,783.42)	(8.97)
Public Transit	1,440,890.85	1,795,470.88	(354,580.03)	(19.75)	3,236,361.73	5,493,323.97	(2,256,962.24)	(41.09)
<b>Total Expenditures</b>	<b>\$172,300,078.34</b>	<b>\$143,301,501.90</b>	<b>\$28,998,576.44</b>	<b>20.24 %</b>	<b>\$315,601,580.24</b>	<b>\$276,987,627.85</b>	<b>\$38,613,952.39</b>	<b>13.94 %</b>
<b>Excess Revenue (Expenditures)</b>	<b>(\$3,434,689.73)</b>	<b>(\$35,494,281.19)</b>	<b>\$32,059,591.46</b>	<b>(90.32) %</b>	<b>(\$38,928,970.92)</b>	<b>(\$52,303,660.45)</b>	<b>\$13,374,689.53</b>	<b>(25.57) %</b>



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

**FUND DEFINITION**

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

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

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

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

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

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

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

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

**BALANCE SHEET BY FUND  
August 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
<b>ASSETS</b>									
Cash	200,459,615.99	41,078,344.85	119,448,409.05	38,147,785.62	6,225,026.92	1,761,844.10	10,539,766.67	64,060.70	417,724,853.90
Other Current Assets	47,768,292.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,768,292.24
Capital Assets	9,214,867,266.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,214,867,266.72
<b>TOTAL ASSETS</b>	<b>\$9,463,095,174.95</b>	<b>\$41,078,344.85</b>	<b>\$119,448,409.05</b>	<b>\$38,147,785.62</b>	<b>\$6,225,026.92</b>	<b>\$1,761,844.10</b>	<b>\$10,539,766.67</b>	<b>\$64,060.70</b>	<b>\$9,680,360,412.86</b>
<b>LIABILITIES</b>									
Current Liabilities	303,701,623.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	303,701,623.61
<b>TOTAL LIABILITIES</b>	<b>\$303,701,623.61</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$303,701,623.61</b>
<b>NET ASSETS</b>									
Fund Balance	73,268,913.75	(44,116,750.63)	114,489,881.25	39,588,677.49	6,193,007.65	1,707,125.99	10,052,615.54	(462,977.59)	200,720,493.45
Capital Equity	9,214,867,266.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,214,867,266.72
Accrued Interfund Transfer	(24,057,096.24)	0.00	19,372,790.15	3,384,855.84	27,962.57	25,935.01	597,856.35	647,696.32	0.00
Revenues	167,781,128.41	85,195,095.48	17,424,294.91	5,313,856.33	35,806.18	67,370.68	726,943.11	128,114.22	276,672,609.32
Costs	(272,466,661.30)	0.00	(31,838,557.26)	(10,139,604.04)	(31,749.48)	(38,587.58)	(837,648.33)	(248,772.25)	(315,601,580.24)
<b>TOTAL NET ASSETS</b>	<b>\$9,159,393,551.34</b>	<b>\$41,078,344.85</b>	<b>\$119,448,409.05</b>	<b>\$38,147,785.62</b>	<b>\$6,225,026.92</b>	<b>\$1,761,844.10</b>	<b>\$10,539,766.67</b>	<b>\$64,060.70</b>	<b>\$9,376,658,789.25</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$9,463,095,174.95</b>	<b>\$41,078,344.85</b>	<b>\$119,448,409.05</b>	<b>\$38,147,785.62</b>	<b>\$6,225,026.92</b>	<b>\$1,761,844.10</b>	<b>\$10,539,766.67</b>	<b>\$64,060.70</b>	<b>\$9,680,360,412.86</b>

**FUND BALANCES AND INVESTMENT EARNINGS**  
**Roads Divisions**  
**August 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										
Expenditures	143.3	172.3										
Balance	(35.5)	(3.4)										
Cumulative Balance	(35.5)	(38.9)										

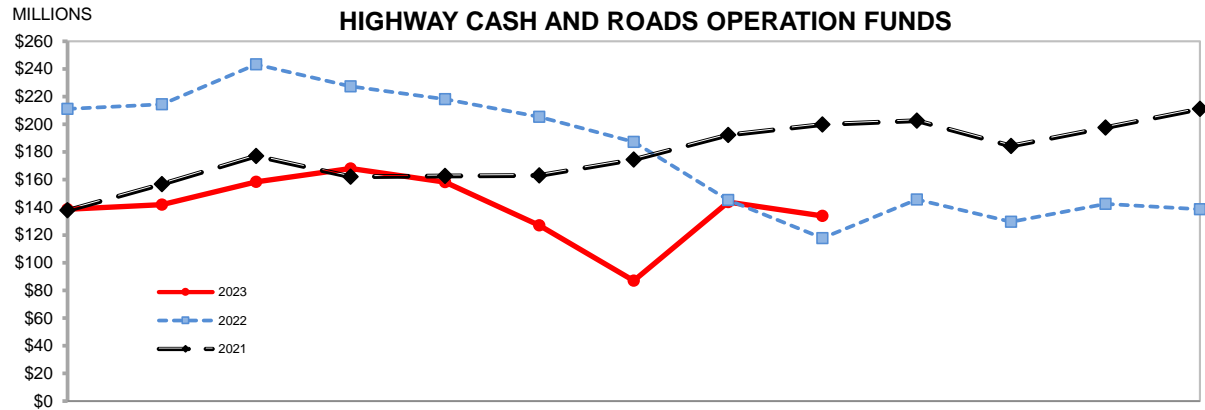
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$819,876.25 in August, with an interest rate of 2.47%. The chart below reflects the interest earned and interest rate by month. The interest information as reflected here represents total interest received from all funds. The figures on page 8 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%												2.51%
Earnings (Thousands)	\$671	\$819											\$1,490	\$745

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

Total of all funds available as of August 31st is \$392.3 million. The chart below compares the Highway Cash and Roads Operations Funds monthly lowest level for three calendars years. For these two funds, the month ranged from a high of \$216.1 million on the 31st to a low of \$133.9 million on the 17th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>HIGHWAY CASH &amp; ROADS OPERATIONS</b>												
2023	142.0	158.5	168.1	158.2	126.9	87.0	143.8	133.9				
2022	214.4	243.3	227.5	218.1	205.4	187.3	145.2	117.8	145.6	129.6	142.5	138.6
2021	156.7	177.1	162.1	162.7	163.1	174.5	192.2	199.9	202.7	184.3	197.7	211.1
<b>STATE HIGHWAY CAPITAL IMPROVEMENT FUND</b>												
2023	93.0	101.5	105.6	109.8	108.9	114.1	122.4	119.4				
2022	117.7	116.3	116.9	121.4	120.4	119.2	120.0	112.9	103.6	102.8	86.7	95.1
2021	26.9	29.6	35.5	41.7	79.9	82.8	88.1	114.4	117.0	119.5	116.6	120.2
<b>TRANSPORTATION INFRASTRUCTURE BANK FUND</b>												
2023	45.3	45.7	45.7	47.1	47.9	43.5	42.2	38.1				
2022	51.2	52.2	52.5	54.0	54.5	54.7	53.2	51.1	50.2	48.2	47.1	45.3
2021	47.7	47.7	48.6	49.5	50.0	48.2	45.1	45.1	45.7	47.0	48.8	50.0
<b>GRADE CROSSING PROTECTION FUND</b>												
2023	6.5	6.5	7.5	7.5	7.8	7.7	7.9	7.9				
2022	6.0	6.0	6.0	7.2	7.2	7.2	7.5	6.4	6.4	6.5	6.5	6.6
2021	4.5	4.5	4.6	5.7	5.7	5.3	5.5	5.5	5.5	5.7	5.7	5.8
<b>RECREATION ROAD FUND</b>												
2023	10.0	10.0	10.4	10.5	10.6	10.3	10.4	10.4				
2022	10.8	11.0	11.3	11.5	11.0	10.2	9.8	10.1	10.4	10.7	10.3	10.5
2021	10.5	10.8	11.2	11.5	11.6	11.0	10.3	10.5	10.8	11.1	11.3	11.1
<b>STATE AID BRIDGE FUND</b>												
2023	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  
August 2023**

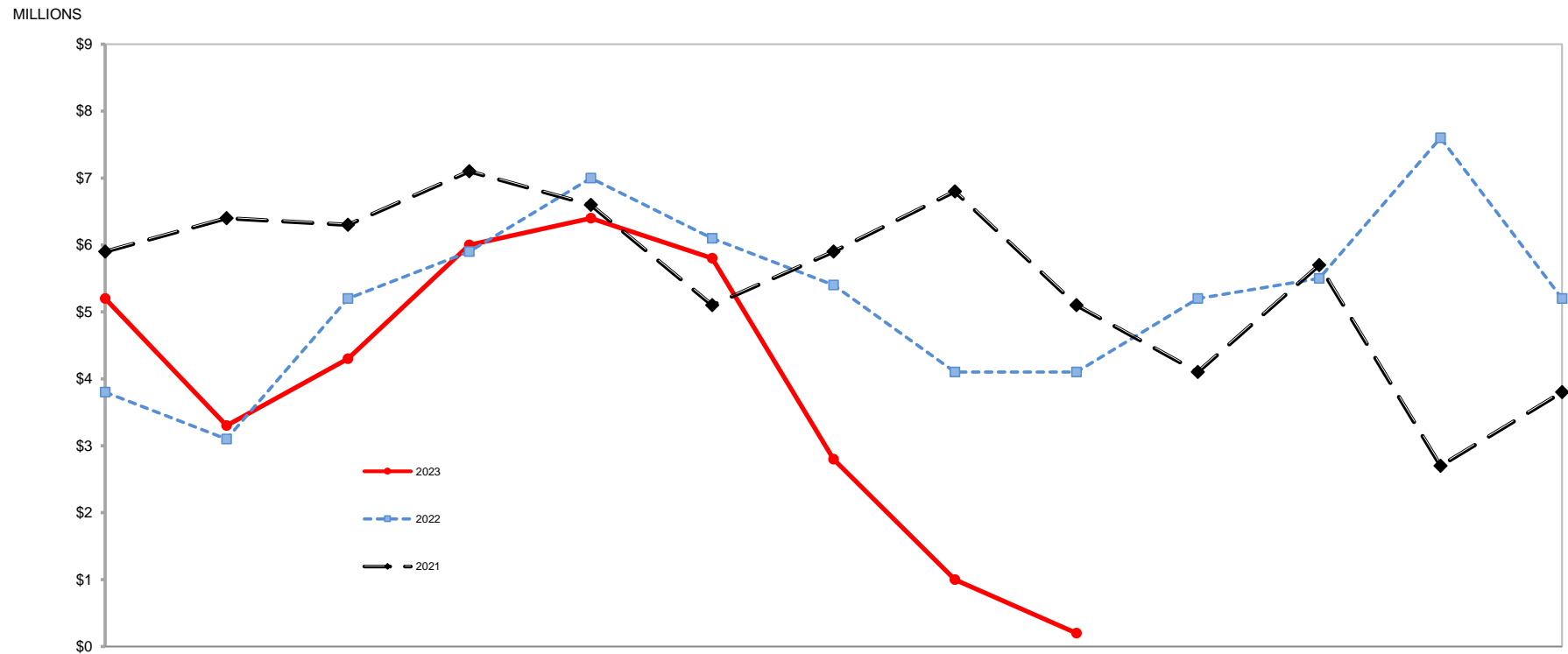
		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
<b>REVENUES:</b>											
450000	Taxes	170,337.07									170,337.07
460000	Intergovernmental			22,766.19				6,969,863.06			6,992,629.25
470000	Sales & Charges			1,400.00	13,389.36	521.89					15,311.25
480000	Miscellaneous	10,025.96				83,360.00			27,584.45		120,970.41
490000	Other					12,160.21					12,160.21
TOTAL REVENUES		180,363.03	-	24,166.19	13,389.36	96,042.10	-	6,969,863.06	27,584.45	-	7,311,408.19
<b>EXPENDITURES:</b>											
510000	Personal Services	37,036.36		34,579.39	16,910.62	12,917.08					101,443.45
520000	Operating Expenses	5,602.23		2,422.08	7,529.04	19,759.67	6,206.03		17,865.47		59,384.52
570000	Travel Expenses	615.67		2,694.31	2,809.64		119.71		852.06		7,091.39
580000	Capital Outlay				12,696.00						12,696.00
590000	Government Aid							6,313,769.00			6,313,769.00
TOTAL EXPENDITURES		43,254.26	-	39,695.78	39,945.30	32,676.75	6,325.74	6,313,769.00	18,717.53	-	6,494,384.36
Excess (Deficiency) of Revenues Over Expenditures		137,108.77	-	(15,529.59)	(26,555.94)	63,365.35	(6,325.74)	656,094.06	8,866.92	-	817,023.83
<b>OTHER FINANCING SOURCES (USES):</b>											
	Transfers In			15,529.59	26,555.94						-
	Transfers Out	(42,085.53)									
	Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures		95,023.24	-	-	-	63,365.35	(6,325.74)	656,094.06	8,866.92	-	817,023.83
Fund Balance July 31, 2023		614,176.30	(2,899.36)	-	-	1,979,943.17	-	(2,726,043.39)	-	1,263,619.92	1,128,796.64
Fund Balance August 31, 2023		709,199.54	(2,899.36)	-	-	2,043,308.52	(6,325.74)	(2,069,949.33)	8,866.92	1,263,619.92	1,945,820.47

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

		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
<b>REVENUES:</b>											
450000	Taxes	317,957.35	-	-	-	-	-	-	-	-	317,957.35
460000	Intergovernmental	-	-	42,377.47	-	-	-	7,276,705.00	-	-	7,319,082.47
470000	Sales & Charges	-	-	1,400.00	25,705.97	2,262.13	-	-	-	-	29,368.10
480000	Miscellaneous	20,429.98	-	-	-	186,396.44	-	-	27,584.45	-	234,410.87
490000	Other	-	-	-	-	(35,642.27)	-	-	-	-	(35,642.27)
<b>TOTAL REVENUES</b>		<b>338,387.33</b>	<b>-</b>	<b>43,777.47</b>	<b>25,705.97</b>	<b>153,016.30</b>	<b>-</b>	<b>7,276,705.00</b>	<b>27,584.45</b>	<b>-</b>	<b>7,865,176.52</b>
<b>EXPENDITURES:</b>											
510000	Personal Services	73,361.83	-	66,404.66	32,501.80	26,080.31	-	-	-	-	198,348.60
520000	Operating Expenses	20,002.32	-	2,887.13	10,825.30	32,197.01	6,580.34	-	41,681.28	17,087.92	131,261.30
570000	Travel Expenses	615.67	-	2,694.31	3,840.60	-	119.71	-	1,267.24	-	8,537.53
580000	Capital Outlay	-	-	-	12,696.00	-	-	-	-	-	12,696.00
590000	Government Aid	-	-	-	-	-	-	10,852,374.00	-	-	10,852,374.00
<b>TOTAL EXPENDITURES</b>		<b>93,979.82</b>	<b>-</b>	<b>71,986.10</b>	<b>59,863.70</b>	<b>58,277.32</b>	<b>6,700.05</b>	<b>10,852,374.00</b>	<b>42,948.52</b>	<b>17,087.92</b>	<b>11,203,217.43</b>
Excess (Deficiency) of Revenues Over Expenditures		244,407.51	-	(28,208.63)	(34,157.73)	94,738.98	(6,700.05)	(3,575,669.00)	(15,364.07)	(17,087.92)	(3,338,040.91)
<b>OTHER FINANCING SOURCES (USES):</b>											
	Transfers In			28,208.63	34,157.73		6,700.05		15,364.07	-	
	Transfers Out	(84,430.48)									
	Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures		159,977.03	-	-	-	94,738.98	-	(3,575,669.00)	-	(17,087.92)	(3,338,040.91)
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 August 31, 2023		711,740.72	(2,899.36)	-	-	2,043,308.52	-	(2,069,949.33)	-	1,263,619.92	1,945,820.47

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

Total funds available as of August 31st is \$3.7 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 \$3.7 million on the 31st to a low of \$0.2 million on the 15th.



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

\* Low cash balance is due to large payments to airports at the end of June 2023 which are pending federal reimbursement as a result of the varying time of expenditure reimbursement from the FAA.

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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 85% of one quarter of one percent of state General Fund sales tax revenue on all taxable purchases for state highways.

**TRANSPORTATION INFRASTRUCTURE BANK:** The NDOT's share of the additional fixed fuel tax revenue to be transferred from the Roads Operation Cash Fund for the period July 2016 through June 2033.

**GRADE CROSSING PROTECTION FUND:** Monthly transfer of \$30,000 from the motor vehicle sales tax receipts, train mile tax receipts and interest on invested funds.

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

**STATE AID BRIDGE FUND:** Highway Trust Fund monthly transfer of \$64,000, one half each from NDOT and the counties share plus interest on invested funds.

**FEDERAL RECEIPTS:** Receipts collected from the federal reimbursable share of project costs.

**LOCAL RECEIPTS:** Receipts collected from local Nebraska government subdivisions (cities and counties) for their participating share.

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

**FY-2024 RECEIPTS  
AS OF AUGUST 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	\$ 9,366	\$ 8,828	\$ (538)	(5.7%)	\$ 18,939	\$ 18,504	\$ (435)	(2.3%)
Incremental Fixed	28,088	2,498	2,363	(135)	(5.4%)	5,051	4,952	(99)	(2.0%)
Variable	11,577	1,499	1,418	(81)	(5.4%)	4,307	4,265	(41)	(1.0%)
Wholesale	<u>109,357</u>	<u>9,479</u>	<u>8,967</u>	<u>(512)</u>	<u>(5.4%)</u>	<u>18,324</u>	<u>17,937</u>	<u>(388)</u>	<u>(2.1%)</u>
Subtotal	254,353	22,842	21,575	(1,266)	(5.5%)	46,621	45,658	(963)	(2.1%)
Motor Vehicle Registrations	37,893	3,173	3,043	(130)	(4.1%)	6,341	6,332	(9)	(0.1%)
Prorate Registrations	<u>14,290</u>	<u>709</u>	<u>707</u>	<u>(2)</u>	<u>(0.3%)</u>	<u>1,297</u>	<u>1,328</u>	<u>31</u>	2.4%
Subtotal	52,183	3,882	3,750	(132)	(3.4%)	7,638	7,660	22	0.3%
Sales Tax on Motor Vehicles	178,987	16,027	15,657	(370)	(2.3%)	31,926	31,703	(223)	(0.7%)
Interest	3,350	252	472	220	87.3%	527	796	269	51.0%
Sale of Supplies and Materials	1,500	121	39	(82)	(68.0%)	269	91	(178)	(66.1%)
Sale of Fixed Assets	1,400	109	69	(40)	(36.5%)	167	113	(54)	(32.5%)
Excess Limit	3,000	263	282	19	7.2%	523	561	38	7.2%
Overload Fines	600	51	34	(17)	(34.2%)	95	89	(6)	(6.4%)
Other Fees	<u>2,100</u>	<u>118</u>	<u>101</u>	<u>(17)</u>	<u>(14.2%)</u>	<u>287</u>	<u>188</u>	<u>(99)</u>	<u>(34.5%)</u>
<b>SUBTOTAL HIGHWAY CASH FUND</b>	<b>\$ 497,473 (A)</b>	<b>\$ 43,665</b>	<b>\$ 41,979</b>	<b>\$ (1,685)</b>	<b>(3.9%)</b>	<b>\$ 88,053</b>	<b>\$ 86,858</b>	<b>\$ (1,195) (B)</b>	<b>(1.4%)</b>
<b>Incremental Tax Transfer to TIB Fund</b>	<b>(28,051)</b>	<b>(2,553)</b>	<b>(2,589)</b>	<b>(36)</b>	<b>1.4%</b>	<b>(\$4,887)</b>	<b>(5,127)</b>	<b>(240)</b>	<b>4.9%</b>
<b>SUBTOTAL ROADS OPERATIONS CASH FUND</b>	<b>\$ 469,422</b>	<b>\$ 41,112</b>	<b>\$ 39,391</b>	<b>\$ (1,721)</b>	<b>(4.2%)</b>	<b>\$ 83,166</b>	<b>\$ 81,731</b>	<b>\$ (1,435)</b>	<b>(1.7%)</b>
State Hwy Capital Impr Fund	99,700	8,701	8,663	(38)	(0.4%)	16,348	17,424	1,076	6.6%
Transportation Infrastructure Bank Fund (TIB)	28,551	2,591	2,680	89	3.4%	4,967	5,314	347	7.0%
Grade Crossing Protection Fund	2,680	39	57	18	46.1%	79	103	24	30.6%
Recreation Road Fund	4,100	380	353	(27)	(7.2%)	752	727	(25)	(3.3%)
State Aid Bridge Fund	<u>768</u>	<u>64</u>	<u>64</u>	<u>0</u>	<u>0.1%</u>	<u>128</u>	<u>128</u>	<u>0</u>	<u>0.1%</u>
<b>TOTAL STATE RECEIPTS</b>	<b>\$ 605,221</b>	<b>\$ 52,887</b>	<b>\$ 51,207</b>	<b>\$ (1,680)</b>	<b>(3.2%)</b>	<b>\$ 105,440</b>	<b>\$ 105,427</b>	<b>\$ (13)</b>	<b>(0.0%)</b>
Federal Receipts									
FHWA	449,400	60,957	109,034	48,077	78.9%	125,383	170,697	45,314	36.1%
Transit	38,300	3,257	960	(2,297)	(70.5%)	5,246	2,054	(3,192)	(60.8%)
Highway Safety	<u>6,500</u>	<u>471</u>	<u>459</u>	<u>(12)</u>	<u>(2.6%)</u>	<u>476</u>	<u>713</u>	<u>237</u>	<u>49.8%</u>
Subtotal-Federal Receipts	494,200	64,685	110,453	45,768	70.8%	131,105	173,465	42,360	32.3%
Local Receipts	15,000	1,549	1,375	(174)	(11.2%)	6,301	1,604	(4,697)	(74.5%)
Other Entities	<u>6,000</u>	<u>596</u>	<u>387</u>	<u>(209)</u>	<u>(35.0%)</u>	<u>990</u>	<u>667</u>	<u>(323)</u>	<u>(32.6%)</u>
<b>TOTAL DEPARTMENT RECEIPTS</b>	<b>\$ 1,120,421</b>	<b>\$ 119,717</b>	<b>\$ 163,423</b>	<b>\$ 43,706</b>	<b>36.5%</b>	<b>\$ 243,836</b>	<b>\$ 281,163</b>	<b>\$ 37,327</b>	<b>15.3%</b>

HIGHWAY CASH FUND APPROPRIATION ANALYSIS	
(A) Total Projected Receipts as of June 2023	\$ 497,473
(B) Receipts Over/(Under) Projection To Date	(1,195)
Previous year's receipts over appropriation	56
<b>Total Modified Projected Receipts</b>	<b>\$ 496,334</b>
Highway Cash Fund Appropriation	\$ 494,000
Projected Receipts Over / (Under) Appropriation	2,334
% 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 BY RESOURCE**  
**August 2023**

FISCAL YEAR 2024  
 Period Expired 16.67%  
 Pay Period Ending 8/13/2023

<u>COST BY RESOURCE</u>	<u>Cash Flow</u> <u>Allotment</u>	<u>Month's</u> <u>Expenditure</u>	<u>Expended</u> <u>to Date</u>	<u>Allotment</u> <u>Balance</u>	<u>% Expended</u> <u>to Date</u>	<u>Encumbrances</u>
<b>Personal Services</b>						
Permanent Salaries	128,338,492.39	9,068,621.73	17,487,185.18	110,851,307.21	13.63%	0.00
Temporary Salaries	2,568,865.84	408,317.53	765,564.67	1,803,301.17	29.80%	0.00
Overtime	7,328,153.77	648,700.75	1,244,782.59	6,083,371.18	16.99%	0.00
Employee Benefits	43,822,743.23	3,286,523.01	6,462,303.69	37,360,439.54	14.75%	0.00
<b>SUBTOTAL: Personal Services</b>	<b>\$182,058,255.23</b>	<b>\$13,412,163.02</b>	<b>\$25,959,836.13</b>	<b>\$156,098,419.10</b>	<b>14.26%</b>	<b>\$0.00</b>
<b>Operating Expenses</b>						
Utilities	3,897,155.00	266,895.10	530,315.43	3,366,839.57	13.61%	0.00
Rentals	947,752.66	115,412.17	218,757.80	728,994.86	23.08%	1,800.00
Repairs & Maintenance	9,975,460.00	883,465.60	1,547,138.37	8,428,321.63	15.51%	419,793.49
Maintenance Contracts	13,361,761.92	1,439,787.83	3,401,219.52	9,960,542.40	25.45%	27,530,961.97
Engineering Contracts	43,185,566.00	2,827,201.81	5,605,517.17	37,580,048.83	12.98%	55,628,294.33
Contractual Services	49,268,209.22	813,748.59	1,972,327.77	47,295,881.45	4.00%	12,062,488.69
Technology Expenses	17,766,599.62	1,743,736.61	2,575,906.23	15,190,693.39	14.50%	7,926,523.90
Other Operating Expenses	6,137,703.79	1,110,315.41	1,837,285.99	4,300,417.80	29.93%	0.00
<b>SUBTOTAL: Operating Expenses</b>	<b>\$144,540,208.21</b>	<b>\$9,200,563.12</b>	<b>\$17,688,468.28</b>	<b>\$126,851,739.93</b>	<b>12.24%</b>	<b>\$103,569,862.38</b>
<b>Supplies and Materials</b>						
General Supplies & Materials	1,893,209.13	114,702.65	286,998.78	1,606,210.35	15.16%	811,014.53
Maint & Const Materials	33,214,744.01	10,336,195.58	13,900,484.78	19,314,259.23	41.85%	0.00
Automotive Supplies & Materials	15,433,225.00	1,755,691.01	3,183,324.30	12,249,900.70	20.63%	0.00
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$50,541,178.14</b>	<b>\$12,206,589.24</b>	<b>\$17,370,807.86</b>	<b>\$33,170,370.28</b>	<b>34.37%</b>	<b>\$811,014.53</b>
<b>Travel</b>						
In State Travel	978,627.80	61,290.17	125,103.20	853,524.60	12.78%	0.00
Out of State Travel	364,595.07	13,364.38	39,909.69	324,685.38	10.95%	0.00
<b>SUBTOTAL: Travel</b>	<b>\$1,343,222.87</b>	<b>\$74,654.55</b>	<b>\$165,012.89</b>	<b>\$1,178,209.98</b>	<b>12.28%</b>	<b>\$0.00</b>
<b>Capital Outlay</b>						
Land	16,500,000.00	1,638,784.50	1,963,949.50	14,536,050.50	11.90%	0.00
Hwy. Constr. - Contract Pymt.	710,419,817.63	117,447,169.44	215,021,866.92	495,397,950.71	30.27%	770,909,945.41
Buildings	39,639,715.38	784,235.32	2,221,881.53	37,417,833.85	5.61%	12,401,361.72
Heavy Equipment and Vehicles	26,343,425.00	5,628,226.00	7,644,220.64	18,699,204.36	29.02%	26,840,651.93
IT Hardware / Software	100,000.00	0.00	0.00	100,000.00	0.00%	0.00
Specialty Equipment	1,665,700.00	131,879.05	178,325.05	1,487,374.95	10.71%	509,065.00
<b>SUBTOTAL: Capital Outlay</b>	<b>\$794,668,658.01</b>	<b>\$125,630,294.31</b>	<b>\$227,030,243.64</b>	<b>\$567,638,414.37</b>	<b>28.57%</b>	<b>\$810,661,024.06</b>
<b>Government Aid &amp; Distr</b>						
Public Transit Aid	42,312,705.00	1,391,747.36	3,145,286.96	39,167,418.04	7.43%	46,729,003.72
Highway Safety Office	6,200,000.00	487,274.56	924,203.97	5,275,796.03	14.91%	10,116,312.37
Other Government Aid	45,251,000.00	9,896,792.18	23,317,720.51	21,933,279.49	51.53%	114,827,490.23
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$93,763,705.00</b>	<b>\$11,775,814.10</b>	<b>\$27,387,211.44</b>	<b>\$66,376,493.56</b>	<b>29.21%</b>	<b>\$171,672,806.32</b>
<b>Internal Redistributions</b>						
Redistribution	0.00	0.00	0.00	0.00	0.00%	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>AGENCY TOTAL</b>	<b>\$1,266,915,227.46</b>	<b>\$172,300,078.34</b>	<b>\$315,601,580.24</b>	<b>\$951,313,647.22</b>	<b>24.91%</b>	<b>\$1,086,714,707.29</b>

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

FISCAL YEAR 2024  
 Period Expired 16.67%  
 Pay Period Ending 8/13/2023

<u>COST BY PROGRAM</u>	<u>Cash Flow Allotment</u>	<u>Month's Expenditure</u>	<u>Expended to Date</u>	<u>Allotment Balance</u>	<u>% Expended to Date</u>	<u>Encumbrances</u>
<b>Administration</b>						
Administration	24,925,529.04	2,037,261.35	3,662,917.17	21,262,611.87	14.70%	1,293,065.29
Boards & Commissions	53,000.00	4,769.35	7,063.52	45,936.48	13.33%	0.00
<b>SUBTOTAL: Administration</b>	<b>\$24,978,529.04</b>	<b>\$2,042,030.70</b>	<b>\$3,669,980.69</b>	<b>\$21,308,548.35</b>	<b>14.69%</b>	<b>\$1,293,065.29</b>
<b>Service and Support</b>						
Charges to Others	2,000,000.00	80,385.35	133,311.30	1,866,688.70	6.67%	66,758.83
Deficiency Claims	25,000.00	0.00	0.00	25,000.00	0.00%	0.00
Supply Base/Inventories	2,500,000.00	586,482.57	1,070,079.39	1,429,920.61	42.80%	251,432.16
Building Operations	10,375,839.68	996,466.19	1,907,793.95	8,468,045.73	18.39%	2,657,791.91
Business Technology Services	18,063,023.32	1,181,575.35	1,757,634.61	16,305,388.71	9.73%	6,753,682.54
Support Centers	1,000,000.00	17,138.01	199,364.57	800,635.43	19.94%	0.00
Payroll Clearing	626,525.00	(797,534.65)	817,768.04	(191,243.04)	130.52%	2,050.00
<b>SUBTOTAL: Service and Support</b>	<b>\$34,590,388.00</b>	<b>\$2,064,512.82</b>	<b>\$5,885,951.86</b>	<b>\$28,704,436.14</b>	<b>17.02%</b>	<b>\$9,731,715.44</b>
<b>Capital Facilities</b>						
Capital Facilities	37,846,715.38	810,574.62	2,264,201.12	35,582,514.26	5.98%	12,164,975.51
<b>SUBTOTAL: Capital Facilities</b>	<b>\$37,846,715.38</b>	<b>\$810,574.62</b>	<b>\$2,264,201.12</b>	<b>\$35,582,514.26</b>	<b>5.98%</b>	<b>\$12,164,975.51</b>
<b>Highway Maintenance</b>						
System Preservation	46,000,000.00	9,963,668.24	14,130,925.62	31,869,074.38	30.72%	1,877,817.67
Operations	46,000,000.00	5,285,393.62	9,958,552.22	36,041,447.78	21.65%	25,920,219.81
Snow and Ice Control	40,000,000.00	2,059,681.41	2,554,269.45	37,445,730.55	6.39%	1,887,493.63
Unusual & Disaster Oper	2,000,000.00	408,964.17	708,803.40	1,291,196.60	35.44%	1,079,352.16
Equipment Operations	27,000,000.00	6,420,257.02	8,417,514.53	18,582,485.47	31.18%	27,037,963.76
Indirect Charges	19,110,422.02	2,072,241.04	3,819,862.53	15,290,559.49	19.99%	510,865.00
<b>SUBTOTAL: Highway Maintenance</b>	<b>\$180,110,422.02</b>	<b>\$26,210,205.50</b>	<b>\$39,589,927.75</b>	<b>\$140,520,494.27</b>	<b>21.98%</b>	<b>\$58,313,712.03</b>
<b>Highway Construction</b>						
Preliminary Engineering	54,000,000.00	4,394,997.87	8,479,988.84	45,520,011.16	15.70%	42,949,770.57
Right-Of-Way	15,000,000.00	1,809,377.84	2,308,924.27	12,691,075.73	15.39%	139,536.56
Construction	667,014,823.06	117,660,013.43	215,522,915.92	451,491,907.14	32.31%	772,822,010.78
Construction Engineering	30,000,000.00	3,085,652.32	5,698,764.24	24,301,235.76	19.00%	2,347,850.39
<b>SUBTOTAL: Highway Construction</b>	<b>\$766,014,823.06</b>	<b>\$126,950,041.46</b>	<b>\$232,010,593.27</b>	<b>\$534,004,229.79</b>	<b>30.29%</b>	<b>\$818,259,168.30</b>
<b>Construction Related Expense</b>						
Overhead	14,630,552.96	1,649,756.79	3,089,683.82	11,540,869.14	21.12%	6,529,752.94
Planning & Research	15,000,000.00	592,339.13	1,531,224.15	13,468,775.85	10.21%	14,106,552.87
Local Systems	145,000,000.00	10,007,745.70	23,230,440.08	121,769,559.92	16.02%	109,470,448.82
Highway Safety Office	6,419,692.00	531,980.77	1,093,215.77	5,326,476.23	17.03%	10,116,312.37
Public Transportation Asst	42,324,105.00	1,440,890.85	3,236,361.73	39,087,743.27	7.65%	46,729,003.72
<b>SUBTOTAL: Construction Related Expense</b>	<b>\$223,374,349.96</b>	<b>\$14,222,713.24</b>	<b>\$32,180,925.55</b>	<b>\$191,193,424.41</b>	<b>14.41%</b>	<b>\$186,952,070.72</b>
<b>AGENCY TOTAL</b>	<b>\$1,266,915,227.46</b>	<b>\$172,300,078.34</b>	<b>\$315,601,580.24</b>	<b>\$951,313,647.22</b>	<b>24.91%</b>	<b>\$1,086,714,707.29</b>

PROGRAM STATUS REPORT  
BUSINESS MONTH - AUGUST 2023

Budget Category	Administration	Service and Support	Capital Facilities	Highway Maintenance	Highway Construction	Construction Related Expense	Total
<b>Personal Services</b>							
Permanent Salaries	1,055,069.91	1,705,069.78	0.00	2,883,368.62	2,606,476.10	818,637.32	9,068,621.73
Temporary Salaries	21,986.39	22,267.69	0.00	232,925.18	98,261.95	32,876.32	408,317.53
Overtime	10,567.18	54,733.61	0.00	199,421.00	370,825.50	13,153.46	648,700.75
Employee Benefits	0.00	3,286,523.01	0.00	0.00	0.00	0.00	3,286,523.01
<b>SUBTOTAL: Personal Services</b>	<b>\$1,087,623.48</b>	<b>\$5,068,594.09</b>	<b>\$0.00</b>	<b>\$3,315,714.80</b>	<b>\$3,075,563.55</b>	<b>\$864,667.10</b>	<b>\$13,412,163.02</b>
<b>Operating Expenses</b>							
Utilities	0.00	170,610.25	0.00	95,397.22	836.26	51.37	266,895.10
Rentals	912.08	9,556.62	0.00	104,193.47	0.00	750.00	115,412.17
Repairs & Maintenance	3,584.82	149,012.69	0.00	730,643.09	225.00	0.00	883,465.60
Maintenance Contracts	0.00	0.00	0.00	1,439,787.83	0.00	0.00	1,439,787.83
Engineering Contracts	0.00	2,125.00	26,339.30	7,822.33	2,217,502.54	573,412.64	2,827,201.81
Contractual Services	162,494.57	150,443.60	0.00	381,259.93	37,932.98	81,617.51	813,748.59
Technology Expenses	0.00	996,534.05	0.00	464,882.09	85,086.09	197,234.38	1,743,736.61
Other Operating Expenses	76,243.14	29,549.65	0.00	976,644.64	910.55	26,967.43	1,110,315.41
<b>SUBTOTAL: Operating Expenses</b>	<b>\$243,234.61</b>	<b>\$1,507,831.86</b>	<b>\$26,339.30</b>	<b>\$4,200,630.60</b>	<b>\$2,342,493.42</b>	<b>\$880,033.33</b>	<b>\$9,200,563.12</b>
<b>Supplies and Materials</b>							
General Supplies & Materials	45,245.96	9,813.11	0.00	53,775.42	0.00	5,868.16	114,702.65
Maint & Const Materials	324.36	222,446.02	0.00	10,015,875.97	70,211.72	27,337.51	10,336,195.58
Automotive Supplies & Materials	0.00	466,856.74	0.00	1,288,834.27	0.00	0.00	1,755,691.01
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$45,570.32</b>	<b>\$699,115.87</b>	<b>\$0.00</b>	<b>\$11,358,485.66</b>	<b>\$70,211.72</b>	<b>\$33,205.67</b>	<b>\$12,206,589.24</b>
<b>Travel</b>							
In State Travel	9,605.21	9,828.83	0.00	2,094.29	21,723.07	18,038.77	61,290.17
Out of State Travel	0.00	13,018.90	0.00	0.00	0.00	345.48	13,364.38
<b>SUBTOTAL: Travel</b>	<b>\$9,605.21</b>	<b>\$22,847.73</b>	<b>\$0.00</b>	<b>\$2,094.29</b>	<b>\$21,723.07</b>	<b>\$18,384.25</b>	<b>\$74,654.55</b>
<b>Capital Outlay</b>							
Land	0.00	0.00	0.00	0.00	1,638,784.50	0.00	1,638,784.50
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	117,447,169.44	0.00	117,447,169.44
Buildings	0.00	0.00	784,235.32	0.00	0.00	0.00	784,235.32
Heavy Equipment and Vehicles	0.00	0.00	0.00	5,628,226.00	0.00	0.00	5,628,226.00
Specialty Equipment	0.00	0.00	0.00	18,819.79	79,983.00	33,076.26	131,879.05
<b>SUBTOTAL: Capital Outlay</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$784,235.32</b>	<b>\$5,647,045.79</b>	<b>\$119,165,936.94</b>	<b>\$33,076.26</b>	<b>\$125,630,294.31</b>
<b>Government Aid &amp; Distr</b>							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	1,391,747.36	1,391,747.36
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	487,274.56	487,274.56
Other Government Aid	0.00	0.00	0.00	0.00	(11,748.86)	9,908,541.04	9,896,792.18
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$11,748.86)</b>	<b>\$11,787,562.96</b>	<b>\$11,775,814.10</b>
<b>Internal Redistributions</b>							
Redistribution	655,997.08	(5,233,876.73)	0.00	1,686,234.36	2,285,861.62	605,783.67	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$655,997.08</b>	<b>(\$5,233,876.73)</b>	<b>\$0.00</b>	<b>\$1,686,234.36</b>	<b>\$2,285,861.62</b>	<b>\$605,783.67</b>	<b>\$0.00</b>
<b>GRAND TOTAL:</b>	<b>\$2,042,030.70</b>	<b>\$2,064,512.82</b>	<b>\$810,574.62</b>	<b>\$26,210,205.50</b>	<b>\$126,950,041.46</b>	<b>\$14,222,713.24</b>	<b>\$172,300,078.34</b>

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

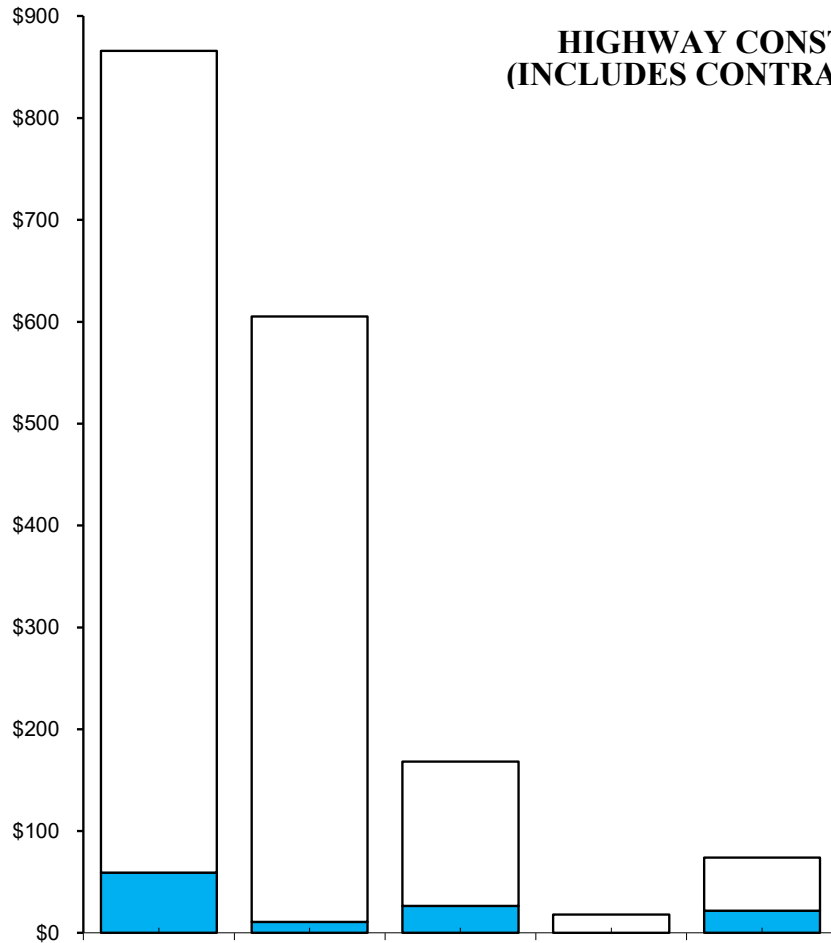
<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
<b>Personal Services</b>							
Permanent Salaries	1,942,147.89	4,106,972.24	0.00	5,167,818.01	4,783,205.72	1,487,041.32	17,487,185.18
Temporary Salaries	42,624.13	42,250.22	0.00	435,488.00	183,392.72	61,809.60	765,564.67
Overtime	19,015.49	152,908.39	0.00	327,810.67	720,387.86	24,660.18	1,244,782.59
Employee Benefits	0.00	6,462,303.69	0.00	0.00	0.00	0.00	6,462,303.69
<b>SUBTOTAL: Personal Services</b>	<b>\$2,003,787.51</b>	<b>\$10,764,434.54</b>	<b>\$0.00</b>	<b>\$5,931,116.68</b>	<b>\$5,686,986.30</b>	<b>\$1,573,511.10</b>	<b>\$25,959,836.13</b>
<b>Operating Expenses</b>							
Utilities	0.00	338,953.29	0.00	189,655.42	1,603.88	102.84	530,315.43
Rentals	1,425.39	28,095.34	0.00	188,487.07	0.00	750.00	218,757.80
Repairs & Maintenance	3,584.82	325,633.84	0.00	1,217,694.71	225.00	0.00	1,547,138.37
Maintenance Contracts	0.00	0.00	0.00	3,401,219.52	0.00	0.00	3,401,219.52
Engineering Contracts	0.00	17,605.00	42,319.59	22,419.44	4,634,658.19	888,514.95	5,605,517.17
Contractual Services	166,013.58	381,389.41	0.00	830,261.60	38,813.98	555,849.20	1,972,327.77
Technology Expenses	0.00	1,360,172.75	0.00	671,906.94	174,166.71	369,659.83	2,575,906.23
Other Operating Expenses	116,470.67	693,346.57	0.00	975,917.03	7,364.86	44,186.86	1,837,285.99
<b>SUBTOTAL: Operating Expenses</b>	<b>\$287,494.46</b>	<b>\$3,145,196.20</b>	<b>\$42,319.59</b>	<b>\$7,497,561.73</b>	<b>\$4,856,832.62</b>	<b>\$1,859,063.68</b>	<b>\$17,688,468.28</b>
<b>Supplies and Materials</b>							
General Supplies & Materials	161,880.99	21,949.65	0.00	88,906.53	0.00	14,261.61	286,998.78
Maint & Const Materials	1,188.17	503,721.39	0.00	13,252,488.78	94,588.72	48,497.72	13,900,484.78
Automotive Supplies & Materials	0.00	909,400.23	0.00	2,273,636.72	0.00	287.35	3,183,324.30
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$163,069.16</b>	<b>\$1,435,071.27</b>	<b>\$0.00</b>	<b>\$15,615,032.03</b>	<b>\$94,588.72</b>	<b>\$63,046.68</b>	<b>\$17,370,807.86</b>
<b>Travel</b>							
In State Travel	19,994.60	19,857.35	0.00	6,701.77	36,790.92	41,758.56	125,103.20
Out of State Travel	3,734.73	35,829.48	0.00	0.00	0.00	345.48	39,909.69
<b>SUBTOTAL: Travel</b>	<b>\$23,729.33</b>	<b>\$55,686.83</b>	<b>\$0.00</b>	<b>\$6,701.77</b>	<b>\$36,790.92</b>	<b>\$42,104.04</b>	<b>\$165,012.89</b>
<b>Capital Outlay</b>							
Land	0.00	0.00	0.00	0.00	1,963,949.50	0.00	1,963,949.50
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	215,021,866.92	0.00	215,021,866.92
Buildings	0.00	0.00	2,221,881.53	0.00	0.00	0.00	2,221,881.53
Heavy Equipment and Vehicles	0.00	0.00	0.00	7,644,220.64	0.00	0.00	7,644,220.64
Specialty Equipment	0.00	0.00	0.00	18,819.79	79,983.00	79,522.26	178,325.05
<b>SUBTOTAL: Capital Outlay</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,221,881.53</b>	<b>\$7,663,040.43</b>	<b>\$217,065,799.42</b>	<b>\$79,522.26</b>	<b>\$227,030,243.64</b>
<b>Government Aid &amp; Distr</b>							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	3,145,286.96	3,145,286.96
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	924,203.97	924,203.97
Other Government Aid	0.00	0.00	0.00	0.00	21,528.08	23,296,192.43	23,317,720.51
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,528.08</b>	<b>\$27,365,683.36</b>	<b>\$27,387,211.44</b>
<b>Internal Redistributions</b>							
Redistribution	1,191,900.23	(9,514,436.98)	0.00	2,876,475.11	4,248,067.21	1,197,994.43	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$1,191,900.23</b>	<b>(9,514,436.98)</b>	<b>\$0.00</b>	<b>\$2,876,475.11</b>	<b>\$4,248,067.21</b>	<b>\$1,197,994.43</b>	<b>\$0.00</b>
<b>GRAND TOTAL:</b>	<b>\$3,669,980.69</b>	<b>\$5,885,951.86</b>	<b>\$2,264,201.12</b>	<b>\$39,589,927.75</b>	<b>\$232,010,593.27</b>	<b>\$32,180,925.55</b>	<b>\$315,601,580.24</b>

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

FISCAL YEAR 2024  
 Period Expired 16.67%  
 Pay Period Ending 8/13/2023

<u>COST BY ORGANIZATIONAL STRUCTURE</u>	<u>Cash Flow</u> <u>Allotment</u>	<u>Month's</u> <u>Expenditure</u>	<u>Expended</u> <u>to Date</u>	<u>Allotment</u> <u>Balance</u>	<u>% Expended</u> <u>to Date</u>	<u>Encumbrances</u>
<b>OFFICE OF THE DIRECTOR</b>						
110 - DIRECTOR AND DEPUTIES	919,848.24	68,232.47	136,413.27	783,434.97	14.83%	0.00
140 - LEGAL	2,916,132.68	190,273.19	195,867.38	2,720,265.30	6.72%	171,636.73
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,976,890.09	219,309.34	408,452.20	2,568,437.89	13.72%	275,595.10
<b>SUBTOTAL: OFFICE OF THE DIRECTOR</b>	<b>\$6,812,871.01</b>	<b>\$477,815.00</b>	<b>\$740,732.85</b>	<b>\$6,072,138.16</b>	<b>10.87%</b>	<b>\$447,231.83</b>
<b>OFFICE OF ENGINEERING</b>						
130 - CONTROLLER DIVISION	2,602,976.95	174,549.84	355,588.05	2,247,388.90	13.66%	0.00
250 - STRATEGIC PLANNING DIVISION	4,029,292.90	210,763.79	490,610.77	3,538,682.13	12.18%	1,715,641.27
320 - BRIDGE DIVISION	9,245,148.00	717,608.87	1,356,234.64	7,888,913.36	14.67%	3,233,967.56
340 - TRAFFIC ENGINEERING DIVISION	6,060,248.30	368,510.25	958,916.03	5,101,332.27	15.82%	463,750.71
350 - RIGHT OF WAY DIVISION	5,654,797.85	413,750.14	783,383.61	4,871,414.24	13.85%	13,826.30
360 - PROJECT DEVELOPMENT DIVISION	17,681,606.59	872,674.85	1,898,530.40	15,783,076.19	10.74%	12,585,124.37
370 - ROADWAY DESIGN DIVISION	31,108,089.36	2,594,305.77	4,883,367.06	26,224,722.30	15.70%	28,078,074.96
420 - PROGRAM MANAGEMENT DIVISION	2,089,469.67	119,232.09	251,373.64	1,838,096.03	12.03%	472,300.23
580 - LOCAL ASSISTANCE DIVISION	3,635,204.71	261,622.07	668,127.67	2,967,077.04	18.38%	2,542,774.18
<b>SUBTOTAL: OFFICE OF ENGINEERING</b>	<b>\$82,106,834.33</b>	<b>\$5,733,017.67</b>	<b>\$11,646,131.87</b>	<b>\$70,460,702.46</b>	<b>14.18%</b>	<b>\$49,105,459.58</b>
<b>OFFICE OF OPERATIONS</b>						
170 - HUMAN RESOURCES DIVISION	3,833,532.81	196,133.98	435,275.40	3,398,257.41	11.35%	2,050.00
260 - OPERATIONS DIVISION	20,619,494.14	1,642,575.22	2,785,717.90	17,833,776.24	13.51%	7,485,322.15
280 - BUSINESS TECH SUPPORT DIVISION	33,676,464.87	2,018,991.64	3,092,541.08	30,583,923.79	9.18%	8,737,538.43
380 - CONSTRUCTION DIVISION	3,648,279.23	270,754.76	519,401.33	3,128,877.90	14.24%	63,467.12
390 - MATERIALS & RESEARCH DIVISION	14,463,677.79	644,166.28	1,231,537.47	13,232,140.32	8.51%	6,356,452.93
610 - DISTRICT 1	38,509,729.60	3,968,332.80	6,602,649.12	31,907,080.48	17.15%	7,952,897.77
620 - DISTRICT 2	26,091,065.25	2,215,584.24	3,948,245.25	22,142,820.00	15.13%	9,679,211.34
630 - DISTRICT 3	38,729,435.26	3,713,092.59	6,046,040.58	32,683,394.68	15.61%	5,979,261.44
640 - DISTRICT 4	37,591,583.12	4,628,539.92	7,250,382.56	30,341,200.56	19.29%	7,439,598.98
650 - DISTRICT 5	25,661,159.34	2,538,655.23	4,323,331.48	21,337,827.86	16.85%	6,350,271.95
660 - DISTRICT 6	29,354,666.56	2,721,847.39	4,930,073.41	24,424,593.15	16.79%	7,914,777.82
670 - DISTRICT 7	22,756,326.60	1,878,441.66	3,600,426.12	19,155,900.48	15.82%	6,155,865.86
680 - DISTRICT 8	18,601,514.93	1,990,155.51	3,184,197.52	15,417,317.41	17.12%	3,750,906.37
<b>SUBTOTAL: OFFICE OF OPERATIONS</b>	<b>\$313,536,929.50</b>	<b>\$28,427,271.22</b>	<b>\$47,949,819.22</b>	<b>\$265,587,110.28</b>	<b>15.29%</b>	<b>\$77,867,622.16</b>
<b>OFFICE OF BROADBAND</b>						
590 - Broadband Equity Access Deployment	1,780,378.00	26,715.47	34,557.88	1,745,820.12	1.94%	1,258,244.51
<b>SUBTOTAL: OFFICE OF BROADBAND</b>	<b>\$1,780,378.00</b>	<b>\$26,715.47</b>	<b>\$34,557.88</b>	<b>\$1,745,820.12</b>	<b>1.94%</b>	<b>\$1,258,244.51</b>
<b>BUDGETARY CONTROL</b>						
902 - SUPPLY BASE	0.00	500,289.61	912,590.98	(912,590.98)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	9,068,972.00	5,230,941.57	6,297,062.12	2,771,909.88	69.44%	79,000.00
904 - TRANSPORTATION CAPITAL	853,609,242.62	131,904,027.80	248,020,685.32	605,588,557.30	29.06%	957,957,149.21
<b>SUBTOTAL: BUDGETARY CONTROL</b>	<b>\$862,678,214.62</b>	<b>\$137,635,258.98</b>	<b>\$255,230,338.42</b>	<b>\$607,447,876.20</b>	<b>29.59%</b>	<b>\$958,036,149.21</b>
<b>AGENCY TOTAL</b>	<b>\$1,266,915,227.46</b>	<b>\$172,300,078.34</b>	<b>\$315,601,580.24</b>	<b>\$951,313,647.22</b>	<b>24.91%</b>	<b>\$1,086,714,707.29</b>

**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					
10/19/2023					
11/16/2023					
12/14/2023					
2/1 & 2/29/2024					
5/16/2024					
6/20/2024					
	10.85	26.65	0.00	21.91	59.41

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									
10/19/2023									
11/16/2023									
12/14/2023									
2/1 & 2/29/2024									
5/16/2024									
6/20/2024									
	24.93	4.96	18.56	0.39	5.34	0.93	0.00	4.30	59.41

	State System				Local System
	Total Letting(1)	FY-2024 Program (2)	Prior Year Projects (3)	Advanced Projects	FY-2024 Program (4)
% Let to Date	6.9%	1.8%	15.8%	0.0%	29.5%
Actual \$ Let	59.41	10.85	26.65	0.00	21.91
Projected \$ Remaining	806.50	594.29	141.74	18.22	52.25
<b>Total</b>	<b>\$865.91</b>	<b>\$605.14</b>	<b>\$168.39</b>	<b>\$18.22</b>	<b>\$74.16</b>

- (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 August 31, 2023.

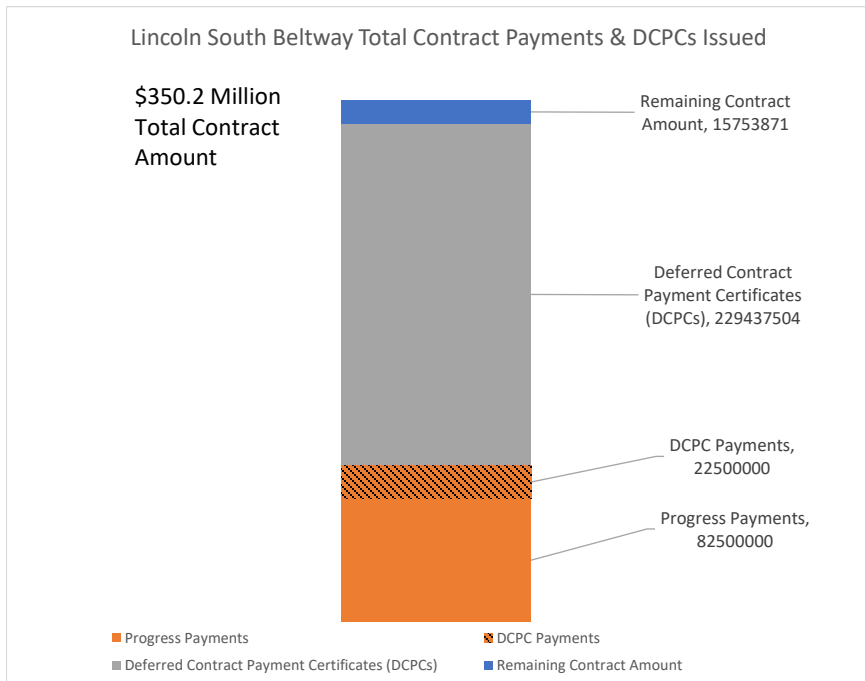


## Lincoln South Beltway Construction Contract Payments and Deferred Payment Certificates Issued

Through August 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 August 2023)

Remaining Contract Amount	\$15,753,871
Progress Payments	\$82,500,000
Deferred Contract Payment Certificates (DCPCs)	\$229,437,504
DCPC Payments	\$22,500,000

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

FY 2024	\$22,441,375
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	\$27,717,129
<b>Total DCPCs to date</b>	<b>\$229,437,504</b>

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

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## FEDERAL APPORTIONMENT DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Federal Trust Fund Apportionment Type	Fixing America's Surface Transportation = FAST		FAST and Infrastructure Investment and Jobs Act = IJA		Infrastructure Investment and Jobs Act = IJA							
	Fiscal 2021 Apportionment		Fiscal 2022 Apportionment		Fiscal 2023 Apportionment		Fiscal 2024 Apportionment		Fiscal 2025 Apportionment		Fiscal 2026 Apportionment	
	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska
National Hwy Perf Prog (NHPP)	22,811	173,531	25,136	203,378	27,170	207,541	29,588	221,000	30,180	225,400	30,784	229,900
Surface Transportation Block Grant (STBG)	11,717	88,296	13,136	97,777	13,202	98,923	12,955	107,500	13,214	109,700	13,478	111,800
STBG - Bridge Off System		3,777		5,036		5,036						
STBG - Flexible - Any Area		33,159		35,391		36,200						
STBG - MAPA - Omaha		16,227		17,760		18,116						
STBG - LCLC - Lincoln		6,395		7,000		7,140						
STBG - 5,001 to 200,000 Population		8,919										
STBG 5K-49,999 Population				7,948		8,107						
STBG 50K-200K Population				1,813		1,849						
STBG - 5,000 and Less Population		13,604		14,890		15,188						
Highway Planning		4,661		5,179		5,465						
Research		1,554		2,760		1,822						
Transportation Alternatives (TAP)	768	5,801	1,312	10,206	1,329	10,434						
Recreational Trails	82	1,217	81	1,205	82	1,217						
Highway Safety Improvement Prog (HSIP)	2,359	15,713	2,879	19,794	2,580	20,202	3,110	21,200	3,177	21,700	3,246	22,200
Rail-Highway Crossings	245	3,883	245	3,886	245	3,952	245	3,900	245	3,900	245	3,900
Congestion Mitigation & Air Qual (CMAQ)	2,444	10,744	1,983	10,985	2,293	11,205	2,639	11,600	2,692	11,900	2,746	12,100
Metropolitan Planning	358	1,777	438	2,186	447	2,230	456	2,300	465	2,300	474	2,400
National Freight Program	1,489	10,663	1,346	9,824	1,373	10,020	1,429	10,400	1,458	10,600	1,487	10,900
Carbon Reduction Program			1,234	9,214	1,258	9,398	1,283	9,600	1,309	9,800	1,335	10,000
PROTECT Formula			1,403	10,476	1,431	10,686	1,459	10,900	1,489	11,100	1,518	11,300
Redistribution - Certain Authorizations	55	0.398	393	2,869	128	0.934						
Redistribution - TIFIA												
<b>Sub-Total Core Funds</b>	<b>\$42,328</b>	<b>\$ 312.023</b>	<b>\$ 49,586</b>	<b>\$ 381.800</b>	<b>\$ 51,538</b>	<b>\$ 386.742</b>	<b>\$ 53,164</b>	<b>\$ 398.400</b>	<b>\$ 54,229</b>	<b>\$ 406.400</b>	<b>\$ 55,313</b>	<b>\$ 414.500</b>
National Highway Perf Exempt	603	4,524	602	4,500	603	4,500						
Bridge Formula Program			5,308	45,000	5,308	45,000	5,308	45,000	5,308	45,000	5,308	45,000
NEVI Charging Infrastructure			615	4,472	885	6,436	500	6,000	500	6,000	500	6,000
Highway Infrastructure Bridge			1,145	19,395	1,145	19,395						
Emergency Relief Supplement 2022			1,254	40,019								
Hwy Infra Prog for Comm Proj Congr-Directed			847	5,000	1,852	6,000						
Others & Ext of Alloc Programs												
<b>Total</b>	<b>\$42,931</b>	<b>\$ 316.547</b>	<b>\$ 59,357</b>	<b>\$ 500.186</b>	<b>\$ 61,331</b>	<b>\$ 468.073</b>	<b>\$ 58,972</b>	<b>\$ 449.400</b>	<b>\$ 60,037</b>	<b>\$ 457.400</b>	<b>\$ 61,121</b>	<b>\$ 465.500</b>
<b>Obligation Authority</b>												
Core Formula Obligation Limitation	46,365	277,251	57,473	345,402	58,765	339,011						
August Redistribution	4,178	20,000	6,177	26,000	7,915	55,000						
Total Annual Obligation Authority	\$50,543	297,251	\$ 57,473	371,402	\$ 66,680	394,011						

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

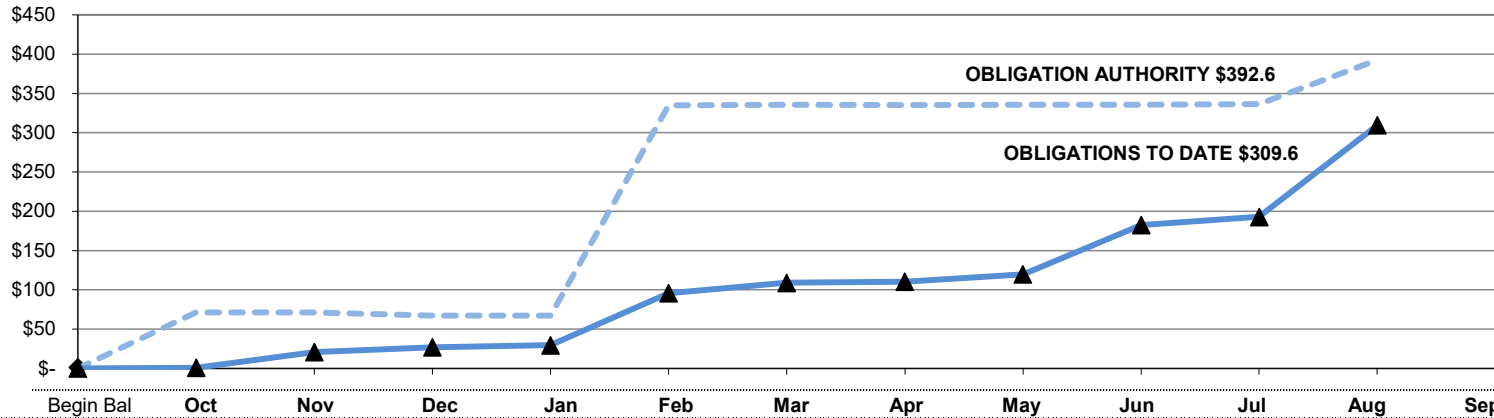
**STATUS OF FEDERAL HIGHWAY APPORTIONMENTS  
FEDERAL FY-2023  
AUGUST 31, 2023**

APPORTIONMENT TYPE	APPORT	FAST Act & IJA	TRANSFERS	TOTAL	OBLIGATIONS <sup>(A)</sup>	CURRENT	ADVANCED	UNPAID
	BALANCE 9/30/2022	FY-2023 APPORT <sup>(B)</sup>	ADJ & SPECIAL APPORT			BALANCE	CONSTRUCTION COMMITTED	
National Hwy Perf Prog (NHPP)	2,919,312	207,541,470	(26,000,000)	184,460,782	164,779,228	19,681,554	162,511,469	112,414,628
Highway Bridge Program	-	-	-	-	-	-	-	22,613
STBG/STP - Bridge Off System	71,480	5,036,343	-	5,107,823	5,107,823	0	-	6,261,047
STBG/STP - Flexible - Any Area	4,224,231	43,418,458	33,076,924	80,719,612	80,673,060	46,552	106,063,076	59,125,119
STBG/STP - MAPA - Omaha	7,529,619	15,115,820	-	22,645,439	2,631,457	20,013,983	40,062,594	21,239,917
STBG/STP - LCLC - Lincoln	20,429,489	7,139,647	-	27,569,136	1,579,001	25,990,135	-	2,632,325
STBG/STP - 5,001 to 200,000 Pop	693,793	-	-	693,793	-	693,793	-	21,163,223
STBG/STP - 5,000 & Less Pop	183,876	15,187,786	-	15,371,662	15,371,662	(0)	-	8,468,255
STBG 5K-49,999 Population	617,854	8,107,333	-	8,725,187	-	8,725,187	-	442,828
STBG 50K-200,000 Population	1,813,121	1,849,383	-	3,662,504	-	3,662,504	-	-
Congestion Mitigation & Air Qual	5,271,890	11,205,146	(276,240)	16,200,796	9,290,841	6,909,955	-	8,588,993
Carbon Reduction under 5,000 & Les	1,804,692	1,840,785	-	3,645,477	-	3,645,477	-	-
Carbon Reduction 5K-49,999 Pop	963,355	982,622	-	1,945,977	-	1,945,977	-	-
Carbon Reduction 50K-200,000 Pop	219,753	224,148	-	443,901	-	443,901	-	-
Carbon Reduction >200,000 Pop	3,000,985	3,061,005	-	6,061,990	-	6,061,990	-	-
Carbon Reduction Prog Flex	3,224,730	1,413,740	(1,838,711)	2,799,759	-	2,799,759	-	-
Protect Program IJJA	10,266,897	5,129,258	(5,238,213)	10,157,942	2,756,131	7,401,811	-	2,756,131
Protect Planning IJJA	209,529	213,719	-	423,248	-	423,248	-	-
Highway Safety Improvemt Prog	35,298,968	20,201,523	-	55,500,491	5,460,985	50,039,506	2,073,194	10,365,116
Rail-Hwy - Hazard Elimination	1,254,081	3,952,395	-	5,206,476	160,966	5,045,510	18,997,119	2,389,601
Rail-Hwy - Protection Devices	9,919,521	-	-	9,919,521	3,089,211	6,830,310	-	4,457,256
Highway Planning	3,280,051	5,464,719	(4,000)	8,740,770	5,425,163	3,315,607	-	9,660,768
Research	19,427	1,821,573	893,742	2,734,742	1,116,849	1,617,893	141,795	7,415,637
Metropolitan Planning	882,822	2,230,188	-	3,113,010	2,279,375	833,635	-	3,501,755
National Hwy Freight Program	512,211	10,020,078	-	10,532,289	-	10,532,289	-	383,463
TAP - Flex	6,099,905	4,277,984	-	10,377,889	521,703	9,856,186	-	1,033,982
TAP - >200,000 Population	3,247,712	3,084,839	(500,000)	5,832,551	2,988,275	2,844,276	-	3,424,732
TAP - 50K - 200,000 Population	220,948	225,894	-	446,842	-	446,842	-	-
TAP - 5,001 to 200,000 Population	582,841	-	-	582,841	-	582,841	-	477,221
TAP - 5K-49,999 Population	968,591	990,273	-	1,958,864	-	1,958,864	863,014	-
TAP - 5,000 and Less Population	3,522,825	1,855,118	-	5,377,943	-	5,377,943	-	355,304
Recreational Trails	3,613,649	1,217,387	(332,174)	4,498,862	1,327,081	3,171,781	-	2,239,865
Enhancement	1,010	-	-	1,010	(3,244)	4,254	-	320,411
Safe Routes to School Prog	243,972	-	-	243,972	-	243,972	-	-
Redistribution - Certain Auth.	-	4,219,062	-	4,219,062	4,219,062	(0)	-	4,835,411
Repurposed/Special Earmark	-	-	-	-	-	-	-	1,084,840
Other	-	-	-	-	-	-	-	-
<b>Total Formula Funds</b>	<b>\$ 133,113,140</b>	<b>\$ 387,027,695</b>	<b>\$ (218,672)</b>	<b>\$ 519,922,163</b>	<b>\$ 308,774,628</b>	<b>\$ 211,147,534</b>	<b>\$ 330,712,261</b>	<b>\$ 295,060,443</b>
Allocated/Discretionary Funds	495,857	-	1,962,064	2,457,921	863,422	1,594,499	-	631,417
<b>Total Subject to Annual Obligation Limits</b>	<b>\$ 133,608,997</b>	<b>\$ 387,027,695</b>	<b>\$ 1,743,392</b>	<b>\$ 522,380,084</b>	<b>\$ 309,638,050</b>	<b>\$ 212,742,034</b>	<b>\$ 330,712,261</b>	<b>\$ 295,691,860</b>
Special Limit/Allocated Exempt	103,006,753	75,330,895	4,672,492	183,010,140	53,160,026	129,850,115	-	51,948,594
Equity Bonus	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ 236,615,750</b>	<b>\$ 462,358,590</b>	<b>\$ 6,415,884</b>	<b>\$ 705,390,224</b>	<b>\$ 362,798,076</b>	<b>\$ 342,592,148</b>	<b>\$ 330,712,261</b>	<b>\$ 347,640,454</b>

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

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

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



	Begin Bal	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<b>Obligation Authority</b>	0.0	71.0	71.1	67.0	67.1	334.9	335.6	335.3	335.5	335.7	336.3	392.6	
<b>OA Used</b>	0.0	0.7	20.8	26.8	29.5	95.8	108.9	110.2	119.6	182.4	192.8	309.6	

	<u>FEDERAL FY-2022</u> <u>OBLIGATION AUTHORITY</u>		<u>FEDERAL FY-2023</u> <u>OBLIGATION AUTHORITY</u>		
<u>FORMULA AND ALLOCATED FUNDS SUBJECT TO ANNUAL OBLIGATION LIMITATION</u>	As of September 30, 2022		As of August 31, 2023		
Formula Obligation Limitation	\$	345.4	\$	339.0	
August Redistribution		26.0		55.0	
Redistribution - TIFIA		-		-	Period Expired
Transfers	\$	0.8	\$	(3.2)	91.7%
<b>Subtotal</b>	\$	<b>372.2</b>	\$	<b>390.8</b>	
Other Allocation Obligation Limitation		0.1		1.8	
<b>Annual Obligation Limitation</b>	\$	<b>372.3</b>	\$	<b>392.6</b>	
Formula Obligations to Date		(372.3)		(308.8)	Obligated
Allocated Obligations to Date		-		(0.8)	78.9%
<b>Subtotal</b>	\$	<b>(372.3)</b>	\$	<b>(309.6)</b>	
<b>Obligation Authority Balance</b>		<b>0.0</b>	\$	<b>83.0</b>	
<u>SPECIAL LIMITATION</u>					
National Highway Perf Exempt		4.5		4.5	
Highway Infrastructure (NON-COVID)		68.8		0.0	
HIP Bridge Formula Program-FY23		0.0		38.3	
HIP Bridge Formula PGM Off-Sys-FY23		0.0		6.7	
HIP Natl Electric Vhcle Infra-FY23		0.0		6.4	
Emergency Rel 2022 Supplement		20.8		0.0	
Hwy Infra Prog for Comm Proj Congr-Directed		5.0		0.0	
HIP Commnty Proj Cong-DIR 2023		0.0		6.0	
National Infrastructure Investments Build 2020		7.6		0.0	
Hwy Infra Brdg Repl-2023 APPN		0.0		19.4	
Previous Years Funding		61.3		101.7	
<b>Total Special Obligation Limitation</b>	\$	<b>168.0</b>	\$	<b>183.0</b>	
Obligations to Date		(64.7)		(53.2)	
<b>Obligation Authority Balance</b>	\$	<b>103.3</b>	\$	<b>129.8</b>	

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

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY SYSTEM**

**CURRENT MONTH - AUGUST 2023**

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
<b>STATE</b>	PRELIMINARY ENGINEERING	2,885,370.95	0.00	192.71	9,166.64	27,730.46	2,922,460.76
	RIGHT OF WAY	1,084,564.38	0.00	0.00	55,688.26	0.00	1,140,252.64
	CONSTRUCTION	13,050,277.81	100,830,085.14	11,689.75	1,188,110.20	2,505,676.78	117,585,839.68
	CONSTRUCTION ENGINEERING	111,742.79	2,120,385.63	1,488.34	60,210.06	1,341.15	2,295,167.97
	PLANNING & RESEARCH	21,787.93	85,151.96	0.00	0.00	1,106.13	108,046.02
	<b>TOTAL</b>	<b>\$ 17,153,743.86</b>	<b>\$ 103,035,622.73</b>	<b>\$ 13,370.80</b>	<b>\$ 1,313,175.16</b>	<b>\$ 2,535,854.52</b>	<b>\$ 124,051,767.07</b>
<b>LOCAL</b>	PRELIMINARY ENGINEERING	74,430.32	288,803.38	8,079.41	28,215.77	0.00	399,528.88
	RIGHT OF WAY	1,847.02	461,406.03	189,702.64	28,078.55	40,102.62	721,136.86
	CONSTRUCTION	1,340,983.35	5,874,883.25	286,224.18	921,043.39	40,496.16	8,463,630.33
	CONSTRUCTION ENGINEERING	112,709.16	154,805.68	14,933.47	48,326.54	0.00	330,774.85
	<b>TOTAL</b>	<b>\$ 1,529,969.85</b>	<b>\$ 6,779,898.34</b>	<b>\$ 498,939.70</b>	<b>\$ 1,025,664.25</b>	<b>\$ 80,598.78</b>	<b>\$ 9,915,070.92</b>
<b>NON-HWY</b>	PRELIMINARY ENGINEERING	1,549,027.24	22,577.56	0.00	5,283.82	1,533.59	1,578,422.21
	RIGHT OF WAY	110,852.12	0.00	0.00	0.00	0.00	110,852.12
	CONSTRUCTION	584,397.12	13,058.94	0.00	3,264.73	0.00	600,720.79
	CONSTRUCTION ENGINEERING	700,213.10	38,963.53	0.00	9,740.86	0.00	748,917.49
	TRAFFIC SAFETY & TRANS	8,381.25	533,016.11	0.00	0.00	0.00	541,397.36
	PLANNING & RESEARCH	298,447.47	306,668.26	0.00	0.00	3,242.00	608,357.73
	PUBLIC TRANSPORTATION ASSIST	338,121.50	1,102,950.96	(181.61)	1,672.57	4,974.62	1,447,538.04
	INFORMATION TECHNOLOGY	33,190.67	79,511.38	0.00	0.00	0.00	112,702.05
	BROADBAND	35,220.86	0.00	0.00	0.00	0.00	35,220.86
	<b>TOTAL</b>	<b>\$ 3,657,851.33</b>	<b>\$ 2,096,746.74</b>	<b>\$ (181.61)</b>	<b>\$ 19,961.98</b>	<b>\$ 9,750.21</b>	<b>\$ 5,784,128.65</b>
<b>TOTAL - CURRENT MONTH</b>		<b>\$ 22,341,565.04</b>	<b>\$ 111,912,267.81</b>	<b>\$ 512,128.89</b>	<b>\$ 2,358,801.39</b>	<b>\$ 2,626,203.51</b>	<b>\$ 139,750,966.64</b>

**FISCAL YEAR TO DATE - AUGUST 2023**

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
<b>STATE</b>	PRELIMINARY ENGINEERING	5,708,592.63	0.00	562.86	23,409.46	35,023.83	5,767,588.78
	RIGHT OF WAY	1,429,398.46	0.00	0.00	69,332.67	0.00	1,498,731.13
	CONSTRUCTION	69,891,290.66	138,955,269.02	95,237.79	6,508,112.65	25,514.26	215,475,424.38
	CONSTRUCTION ENGINEERING	1,258,567.05	2,900,807.78	2,332.04	123,963.00	10,535.72	4,296,205.59
	PLANNING & RESEARCH	29,918.40	98,023.85	0.00	0.00	6,562.04	134,504.29
	<b>TOTAL</b>	<b>\$ 78,317,767.20</b>	<b>\$ 141,954,100.65</b>	<b>\$ 98,132.69</b>	<b>\$ 6,724,817.78</b>	<b>\$ 77,635.85</b>	<b>\$ 227,172,454.17</b>
<b>LOCAL</b>	PRELIMINARY ENGINEERING	146,893.42	718,767.80	32,764.94	62,097.28	0.00	960,523.44
	RIGHT OF WAY	3,630.60	503,950.36	190,520.74	28,091.28	41,751.58	767,944.56
	CONSTRUCTION	2,545,023.96	14,425,291.06	694,433.11	2,546,277.96	47,459.59	20,258,485.68
	CONSTRUCTION ENGINEERING	246,469.33	413,542.79	38,323.79	179,146.72	261.21	877,743.84
	<b>TOTAL</b>	<b>\$ 2,942,017.31</b>	<b>\$ 16,061,552.01</b>	<b>\$ 956,042.58</b>	<b>\$ 2,815,613.24</b>	<b>\$ 89,472.38</b>	<b>\$ 22,864,697.52</b>
<b>NON-HWY</b>	PRELIMINARY ENGINEERING	2,857,074.97	41,624.60	0.00	17,550.11	1,788.70	2,918,038.38
	RIGHT OF WAY	220,504.38	0.00	0.00	0.00	0.00	220,504.38
	CONSTRUCTION	584,397.12	135,772.55	0.00	33,943.10	0.00	754,112.77
	CONSTRUCTION ENGINEERING	1,216,257.18	60,348.34	0.00	15,087.04	0.00	1,291,692.56
	TRAFFIC SAFETY & TRANS	241,604.11	994,222.19	0.00	0.00	0.00	1,235,826.30
	PLANNING & RESEARCH	725,539.45	926,261.30	0.00	1,361.56	53,533.42	1,706,695.73
	PUBLIC TRANSPORTATION ASSIST	700,885.40	2,535,657.94	(181.61)	33,216.17	60,502.04	3,330,079.94
	INFORMATION TECHNOLOGY	57,017.64	162,085.48	0.00	0.00	0.00	219,103.12
	BROADBAND	48,470.93	0.00	0.00	0.00	0.00	48,470.93
	<b>TOTAL</b>	<b>\$ 6,651,751.18</b>	<b>\$ 4,855,972.40</b>	<b>\$ (181.61)</b>	<b>\$ 101,157.98</b>	<b>\$ 115,824.16</b>	<b>\$ 11,724,524.11</b>
<b>TOTAL - FISCAL YEAR TO DATE</b>		<b>\$ 87,911,535.69</b>	<b>\$ 162,871,625.06</b>	<b>\$ 1,053,993.66</b>	<b>\$ 9,641,589.00</b>	<b>\$ 282,932.39</b>	<b>\$ 261,761,675.80</b>

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT  
AUGUST 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	2,221,260,854.16	1,153,947,711.44	1,067,313,142.72	17,153,743.86	78,317,767.20	183,728,083.90
	FEDERAL	1,690,821,059.97	1,467,365,729.32	223,455,330.65	103,035,622.73	141,954,100.65	288,292,875.38
	COUNTY	3,533,226.19	3,203,286.21	329,939.98	13,370.80	98,132.69	468,475.83
	CITY	111,387,399.04	89,676,978.38	21,710,420.66	1,313,175.16	6,724,817.78	19,098,195.97
	OTHER	20,375,525.35	14,828,910.96	5,546,614.39	2,535,854.52	77,635.85	383,989.66
<b>STATE HIGHWAY SYSTEM TOTALS</b>		<b>\$ 4,047,378,064.71</b>	<b>\$ 2,729,022,616.31</b>	<b>\$ 1,318,355,448.40</b>	<b>\$ 124,051,767.07</b>	<b>\$ 227,172,454.17</b>	<b>\$ 491,971,620.74</b>
LOCAL HIGHWAY SYSTEM							
	STATE	83,579,484.09	45,234,705.64	38,344,778.45	1,529,969.85	2,942,017.31	6,010,304.78
	FEDERAL	310,412,059.96	245,209,445.36	65,202,614.60	6,779,898.34	16,061,552.01	31,977,430.00
	COUNTY	21,960,208.24	16,269,936.99	5,690,271.25	498,939.70	956,042.58	1,570,375.91
	CITY	118,528,565.71	72,180,524.80	46,348,040.91	1,025,664.25	2,815,613.24	5,830,986.78
	OTHER	7,368,859.06	5,666,743.14	1,702,115.92	80,598.78	89,472.38	223,640.89
<b>LOCAL HIGHWAY SYSTEM TOTALS</b>		<b>\$ 541,849,177.06</b>	<b>\$ 384,561,355.93</b>	<b>\$ 157,287,821.13</b>	<b>\$ 9,915,070.92</b>	<b>\$ 22,864,697.52</b>	<b>\$ 45,612,738.36</b>
NON-HIGHWAY							
	STATE	532,608,062.42	439,601,124.15	93,006,938.27	3,657,851.33	6,651,751.18	63,420,608.57
	FEDERAL	282,719,422.99	136,579,670.98	146,139,752.01	2,096,746.74	4,855,972.40	23,697,895.67
	COUNTY	363,491.65	320,092.85	43,398.80	(181.61)	(181.61)	(28,115.73)
	CITY	11,008,536.60	5,565,565.29	5,442,971.31	19,961.98	101,157.98	614,588.55
	OTHER	15,952,116.16	13,315,170.22	2,636,945.94	9,750.21	115,824.16	894,498.56
<b>NON-HIGHWAY TOTALS</b>		<b>\$ 842,651,629.82</b>	<b>\$ 595,381,623.49</b>	<b>\$ 247,270,006.33</b>	<b>\$ 5,784,128.65</b>	<b>\$ 11,724,524.11</b>	<b>\$ 88,599,475.62</b>
<b>GRAND TOTALS</b>		<b>\$ 5,431,878,871.59</b>	<b>\$ 3,708,965,595.73</b>	<b>\$ 1,722,913,275.86</b>	<b>\$ 139,750,966.64</b>	<b>\$ 261,761,675.80</b>	<b>\$ 626,183,834.72</b>



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

<b>WORK PHASE</b>	<b>ACTIVE PROJECTS ALLOTMENT</b>	<b>LIFE TO DATE EXPENSES</b>	<b>ALLOTMENT BALANCE</b>	<b>CURRENT MONTH EXPENSE</b>	<b>FISCAL YEAR EXPENSE</b>	<b>CALENDAR YEAR EXPENSE</b>
PRELIMINARY ENGINEERING	618,474,182.71	390,793,755.58	227,680,427.13	4,935,632.71	9,694,621.53	37,754,114.41
RIGHT OF WAY	149,607,218.24	107,726,557.40	41,880,660.84	1,972,241.62	2,487,180.07	8,234,971.06
UTILITIES	46,282,061.23	26,478,668.98	19,803,392.25	24,765.21	267,989.55	2,095,118.32
CONSTRUCTION	4,048,743,933.83	2,861,563,999.05	1,187,179,934.78	126,625,425.59	236,220,033.28	524,830,270.47
CONSTRUCTION ENGINEERING	285,127,084.56	154,179,063.76	130,948,020.80	3,374,860.31	6,465,641.99	21,342,875.34
TRAFFIC SAFETY	44,981,856.95	20,486,774.04	24,495,082.91	541,397.36	1,235,826.30	4,383,653.37
PLANNING & RESEARCH	105,093,979.48	66,940,952.10	38,153,027.38	716,403.75	1,841,200.02	11,624,152.72
PUBLIC TRANSPORTATION	130,478,660.96	78,008,983.56	52,469,677.40	1,447,538.04	3,330,079.94	14,737,347.46
INFORMATION TECHNOLOGY	3,089,893.63	2,786,841.26	303,052.37	112,702.05	219,103.12	1,181,331.57
<b>GRAND TOTALS</b>	<b>\$ 5,431,878,871.59</b>	<b>\$ 3,708,965,595.73</b>	<b>\$ 1,722,913,275.86</b>	<b>\$ 139,750,966.64</b>	<b>\$ 261,761,675.80</b>	<b>\$ 626,183,834.72</b>

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

<b>FUND</b>	<b>ACTIVE PROJECTS ALLOTMENT</b>	<b>LIFE TO DATE EXPENSES</b>	<b>ALLOTMENT BALANCE</b>	<b>CURRENT MONTH EXPENSE</b>	<b>FISCAL YEAR EXPENSE</b>	<b>CALENDAR YEAR EXPENSE</b>
STATE FUNDS						
ROADS OPERATION FUND	1,566,336,840.33	995,236,956.97	571,072,883.36	24,177,260.28	43,803,619.31	162,755,580.22
ROADS OPERATION FUND AC*	255,841,263.64	45,427,410.16	210,413,853.48	(25,234,078.11)	994,120.25	555,514.03
GRADE CROSSING FUND	2,042,567.50	1,175,010.55	867,556.95	25,461.43	37,882.96	204,201.61
GRADE SEPARATION-TMT	8,577,703.95	8,622,105.84	(44,401.89)	27,451.96	31,169.72	58,803.00
MAPA BRIDGE STUDY	98,125.88	98,124.61	1.27	0.00	0.00	3,638.50
RECREATION ROAD FUND	18,154,237.27	14,250,381.77	3,903,855.50	586,939.28	822,352.57	2,605,181.04
ST HWY CAPITAL IMPR	751,950,676.40	394,306,256.71	357,644,419.69	19,372,790.15	31,838,557.26	58,949,709.91
STATE AID BRIDGE	5,747,154.91	2,266,620.23	3,480,534.68	884.21	244,229.58	287,938.80
TRANS INFRA BANK	228,699,830.79	177,373,674.39	51,326,156.40	3,384,855.84	10,139,604.04	27,738,430.14
<b>TOTAL STATE FUNDS</b>	<b>\$ 2,837,448,400.67</b>	<b>\$ 1,638,783,541.23</b>	<b>\$ 1,198,664,859.44</b>	<b>\$ 22,341,565.04</b>	<b>\$ 87,911,535.69</b>	<b>\$ 253,158,997.25</b>
FEDERAL FUNDS	2,283,952,542.92	1,849,154,845.66	434,797,697.26	111,912,267.81	162,871,625.06	343,968,201.05
COUNTY FUNDS	25,856,926.08	19,793,316.05	6,063,610.03	512,128.89	1,053,993.66	2,010,736.01
CITY FUNDS	240,924,501.35	167,423,068.47	73,501,432.88	2,358,801.39	9,641,589.00	25,543,771.30
OTHER FUNDS	43,696,500.57	33,810,824.32	9,885,676.25	2,626,203.51	282,932.39	1,502,129.11
<b>GRAND TOTALS</b>	<b>\$ 5,431,878,871.59</b>	<b>\$ 3,708,965,595.73</b>	<b>\$ 1,722,913,275.86</b>	<b>\$ 139,750,966.64</b>	<b>\$ 261,761,675.80</b>	<b>\$ 626,183,834.72</b>

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

**Build Nebraska Act  
Financial Status  
August 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 designated 1/4 of 1 percent of state General Fund sales tax revenue to be used for state and local surface transportation projects. This revenue is distributed 85% into the State Highway Capital Improvement Fund and 15% into the Highway Allocation Fund for the cities and counties.

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

State Highway Capital Improvement Fund							
	Current Month	Fiscal Year To Date	Active Projects Prior Fiscal Years	Completed Projects	Life To Date	Active Projects Unexpended Balance	Planned Future Expenditures
<b>Revenue</b>	\$ 8,662,718.44	\$ 17,424,294.91			\$ 732,890,596.15		
<b>Expenditures</b>							
Expressway and High Priority Corridors	19,048,885.35	31,454,822.17	330,199,254.64	80,752,269.33	442,406,346.14	350,393,405.34	270,614,097.66
Other Highways	323,904.80	383,735.09	32,268,444.81	157,756,451.54	190,408,631.44	7,251,014.35	158,822,676.33
<b>Total</b>	<b>\$ 19,372,790.15</b>	<b>\$ 31,838,557.26</b>	<b>\$ 362,467,699.45</b>	<b>\$ 238,508,720.87</b>	<b>\$ 632,814,977.58</b>	<b>\$ 357,644,419.69</b>	<b>\$ 429,436,773.99</b>
<b>Funds Available to be Expended on Active Project and Planned Future Projects</b>					<b>\$ 100,075,618.57</b>		

**Transportation Innovation Act  
Financial Status  
August 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		
<b>Revenue</b>	\$ 2,679,873.60	\$ 5,313,856.33			\$ 220,011,191.27		
<b>Expenditures</b>							
Accelerated State Highway Capital Improvement Program	2,000,458.72	7,735,776.05	154,712,618.73	869,416.40	163,317,811.18	37,336,385.01	273,637,216.26
County Bridge Match Program	800,000.00	1,819,430.87	11,321,451.62	3,607,407.44	16,748,289.93	12,689,771.39	1,567,186.00
Economic Opportunity Program	584,397.12	584,397.12	1,200,000.00	3,397,763.26	5,182,160.38	1,300,000.00	13,655,500.00
Total Expenditures	\$ 3,384,855.84	\$ 10,139,604.04	\$ 167,234,070.35	\$ 7,874,587.10	\$ 185,248,261.49	\$ 51,326,156.40	\$ 288,859,902.26
<b>Funds Available to be Expended on Active Project and Planned Future Projects</b>					\$ 34,762,929.78		

## FEDERAL FUND PURCHASE PROGRAM FINANCIAL STATUS

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

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

## Soft Match Balance By County

As of August 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
3049	JOHNSON COUNTY	114,857.82

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
3078	SAUNDERS COUNTY	100,387.12
3079	SCOTTS BLUFF COUNTY	7,401.71
3080	SEWARD COUNTY	432,585.06
3084	STANTON COUNTY	1,170,419.68
3085	THAYER COUNTY	214,967.61
3089	WASHINGTON COUNTY	1,482,778.24
3090	WAYNE COUNTY	373,455.61
3091	WEBSTER COUNTY	295,358.84
3092	WHEELER COUNTY	56,182.66
3093	YORK COUNTY	488,545.44



23rd Street Columbus Project

NEBRASKA  
DEPARTMENT OF TRANSPORTATION

# FINANCIAL REPORT

SEPTEMBER 2023

NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

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## September 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 September exceeded revenue by \$2.6 million. Fiscal year to date expenditures are surpassing revenue by \$41.5 million (page 6).
- ⇨ 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 September's major revenue categories: Motor Fuel Tax revenue was over the projected amount by \$1.0 million or 4.5%, motor vehicle registration revenue was under the projected amount by \$571.0 thousand or 15.0% and motor vehicle sales tax was under the projected amount by \$760.0 thousand or 5.0%. Highway Cash Fund receipts for FY24 to date were lower than projections by \$5.2 million or 4.0% (page 15, 16).
- ⇨ 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 17, 18 and 21).  
  
September expenditures totaled \$101.7 million. Fiscal year to date expenditures totaled \$417.3 million, 32.9% of the yearly budget. For payroll purposes only, this includes the payroll reporting period of August 14, 2023 thru September 10, 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 \$138.7 million of which \$113.5 million are on the state highway system (page 22).
- ⇨ The September report includes a page describing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract (page 23).
- ⇨ Nebraska has received formula apportionments totaling \$390.6 million with a net obligation limitation of \$392.6 million including adjustments to date through September 30, 2023. As of September 30, 2023, the entire spending authority was obligated. (pages 26, 27, and 28).
- ⇨ Since the Build Nebraska Act became effective on July 1, 2013, revenue totaling \$741.2 million has been received to date with allocated expenditures totaling \$640.5 million (page 33).
- ⇨ 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 \$172.5 million has been received to date with expenditures totaling \$190.0 million (page 34).



## LEGISLATIVE APPROPRIATION BILLS

Effective July 1, 2023 through June 30, 2024

The 108th Nebraska Legislature, first session passed bills that provide funds or authorize their withdrawal from the Nebraska Department of Transportation in FY2024. The total funding provided for all of the Department's programs in FY2024 is \$1,288,021,819.

**Legislative bills 814, 138A, 683A, 727A** provide the funding for the Department's operations as detailed on the following page.

These bills provide for:

Highway Cash Fund appropriation to the Roads Operations Cash Fund was established at \$494 million. Any funds deposited into the Highway Cash Fund in excess of this appropriation cannot be utilized by the Department in fiscal year 2024 and will become part of the following year's appropriation.

Salaries limit of \$135,958,240 for Roads, \$1,586,675 for Aeronautics, and \$768,267 for the Broadband Office. This amount does not include encumbrances from fiscal year 2023 for salary costs incurred in that fiscal year but not paid until FY2024.

Nebraska State Patrol funding from the Roads Operations Cash Fund of:

\$9,364,670 for the Carrier Enforcement operations

\$ 489,979 for law enforcement coverage along state road construction zones.

Department of Motor Vehicles funding of:

\$1,400,000 for the "One Stop Shop" permit and registration function for interstate truckers from the Highway Trust Fund and

\$3,671,342 for the License Plate Cash Fund from the Highway Trust Fund.

Department of Revenue funding of \$1,400,000 for the motor fuel tax enforcement function from the Highway Trust Fund.

**NEBRASKA DEPARTMENT OF TRANSPORTATION  
FISCAL YEAR 2024  
LEGISLATIVE APPROPRIATION  
BY PROGRAM**

Program	No.	Footnote	As	Encumbrance		Reappropriation <sup>C</sup>	Total Appropriations/ Encumbrances
			Appropriated <sup>F</sup>	Payroll <sup>A</sup>	Other <sup>B</sup>		
ADMINISTRATION & SERVICES	026		4,307,318	36,158	20,850		4,364,326
PUBLIC AIRPORTS	301		39,127,300		285,737		39,413,037
TRANSIT - OPERATING ASST	305	E	5,777,705		2,004,222		7,781,927
TRANSIT - INTERCITY BUS	305	E	535,000		268,762		803,762
HIGHWAY ADMINISTRATION	568		24,978,529	425,658	320,118		25,724,305
CONSTRUCTION	569	D	983,076,468	1,974,523	67,431,193		1,052,482,183
SERVICES & SUPPORT	572		34,590,388	232,482	2,872,843		37,695,713
HIGHWAY MAINTENANCE	574		180,110,422	1,805,891	53,329,446		235,245,759
STATE OWNED AIRCRAFT	596		518,689		22,616		541,305
FACILITY IMPROVEMENTS	901	E	15,000,000		1,970,214	20,876,501	37,846,715
<b>TOTAL</b>			<b>\$ 1,288,021,819</b>	<b>\$ 4,474,712</b>	<b>\$ 128,526,000</b>	<b>\$ 20,876,501</b>	<b>\$ 1,441,899,032</b>

- A. Represents carryover for the last payroll encumbered from the preceding fiscal year.
  - B. Represents carryover for expenditures encumbered from the preceding fiscal year as of June 30.
  - C. Reappropriation balance represents remaining carry over funding from the preceding fiscal year after accounting for encumbrances.
  - D. Federal funds associated with the Department's highway construction program are reimbursements of previously expended cash funds.
  - E. Amounts shown represent fixed ceilings beyond which expenditures cannot exceed.
  - F. This represents the expenditure authority appropriated by the Legislature for the fiscal year.
- These are contained in the FY-2024 Department Budget and supplemental appropriation bills.

**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**  
September 2023

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
<b>ASSETS</b>							
<b>Current Assets</b>							
Cash & Cash Equivalents	408,377,473.60	417,726,103.90	(9,348,630.30)	(2.24)	401,000,472.00	7,377,001.60	1.84
Federal Receivables	5,592,616.11	16,285,516.30	(10,692,900.19)	(65.66)	9,939,180.53	(4,346,564.42)	(43.73)
Other Receivables	7,430,805.87	28,659,595.27	(21,228,789.40)	(74.07)	22,769,392.00	(15,338,586.13)	(67.36)
Inventories	2,776,533.45	2,821,930.67	(45,397.22)	(1.61)	3,499,504.82	(722,971.37)	(20.66)
<b>Total Current Assets</b>	<b>\$424,177,429.03</b>	<b>\$465,493,146.14</b>	<b>(\$41,315,717.11)</b>	<b>(8.88)%</b>	<b>\$437,208,549.35</b>	<b>(\$13,031,120.32)</b>	<b>(2.98)%</b>
<b>Capital Assets</b>							
Equipment	66,419,922.29	66,390,804.64	29,117.65	0.04	61,929,774.83	4,490,147.46	7.25
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	8,110,067,765.32	331,145,309.43	4.08
Buildings	118,319,597.72	118,319,597.72	0.00	0.00	112,170,880.13	6,148,717.59	5.48
<b>Total Capital Assets</b>	<b>\$9,214,896,384.37</b>	<b>\$9,214,867,266.72</b>	<b>\$29,117.65</b>	<b>0.00 %</b>	<b>\$8,866,422,432.99</b>	<b>\$348,473,951.38</b>	<b>3.93 %</b>
<b>Total Assets</b>	<b>\$9,639,073,813.40</b>	<b>\$9,680,360,412.86</b>	<b>(\$41,286,599.46)</b>	<b>(0.43)%</b>	<b>\$9,303,630,982.34</b>	<b>\$335,442,831.06</b>	<b>3.61 %</b>
<b>LIABILITIES</b>							
<b>Current Liabilities</b>							
Accounts Payable	2,100,103.84	25,880,118.20	(23,780,014.36)	(91.89)	22,080,667.33	(19,980,563.49)	(90.49)
Retention Payable	232,861,564.23	230,963,760.49	1,897,803.74	0.82	239,216,223.14	(6,354,658.91)	(2.66)
Other Payables	31,933,617.37	46,857,744.92	(14,924,127.55)	(31.85)	54,495,599.54	(22,561,982.17)	(41.40)
<b>Total Current Liabilities</b>	<b>\$266,895,285.44</b>	<b>\$303,701,623.61</b>	<b>(\$36,806,338.17)</b>	<b>(12.12)%</b>	<b>\$315,792,490.01</b>	<b>(\$48,897,204.57)</b>	<b>(15.48)%</b>
<b>Total Liabilities</b>	<b>\$266,895,285.44</b>	<b>\$303,701,623.61</b>	<b>(\$36,806,338.17)</b>	<b>(12.12)%</b>	<b>\$315,792,490.01</b>	<b>(\$48,897,204.57)</b>	<b>(15.48)%</b>
<b>NET ASSETS</b>							
<b>Capital Equity</b>							
Capital	9,214,896,384.37	9,214,867,266.72	29,117.65	0.00	8,866,422,432.99	348,473,951.38	3.93
<b>Total Capital Equity</b>	<b>\$9,214,896,384.37</b>	<b>\$9,214,867,266.72</b>	<b>\$29,117.65</b>	<b>0.00 %</b>	<b>\$8,866,422,432.99</b>	<b>\$348,473,951.38</b>	<b>3.93 %</b>
<b>Fund Balance</b>							
Reserved Fund Balance	(230,085,030.78)	(228,141,829.82)	(1,943,200.96)	0.85	(235,716,718.32)	5,631,687.54	(2.39)
Unreserved Fund Balance	387,367,174.37	389,933,352.35	(2,566,177.98)	(0.66)	357,132,777.66	30,234,396.71	8.47
<b>Total Fund Balance</b>	<b>\$157,282,143.59</b>	<b>\$161,791,522.53</b>	<b>(\$4,509,378.94)</b>	<b>(2.79)%</b>	<b>\$121,416,059.34</b>	<b>\$35,866,084.25</b>	<b>29.54 %</b>
<b>Total Net Assets</b>	<b>\$9,372,178,527.96</b>	<b>\$9,376,658,789.25</b>	<b>(\$4,480,261.29)</b>	<b>(0.05)%</b>	<b>\$8,987,838,492.33</b>	<b>\$384,340,035.63</b>	<b>4.28 %</b>
<b>Total Liabilities and Net Assets</b>	<b>\$9,639,073,813.40</b>	<b>\$9,680,360,412.86</b>	<b>(\$41,286,599.46)</b>	<b>(0.43)%</b>	<b>\$9,303,630,982.34</b>	<b>\$335,442,831.06</b>	<b>3.61 %</b>

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

### **REPORT SCOPE**

The Comparative Statement of Operations, page 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  
SEPTEMBER 2023**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
<b>Revenue</b>								
State Revenues	47,699,519.56	51,208,673.32	(3,509,153.76)	(6.85)	150,211,590.60	132,103,079.85	18,108,510.75	13.71
Federal Reimbursements	60,989,011.28	111,912,267.81	(50,923,256.53)	(45.50)	223,860,636.34	221,004,008.19	2,856,628.15	1.29
Local Revenues	(9,738,820.44)	2,808,421.62	(12,547,242.06)	(446.77)	752,603.24	11,390,638.48	(10,638,035.24)	(93.39)
Other Entities Revenues	150,434.25	2,936,025.86	(2,785,591.61)	(94.88)	947,923.79	2,239,964.37	(1,292,040.58)	(57.68)
<b>Total Revenue</b>	<b>\$99,100,144.65</b>	<b>\$168,865,388.61</b>	<b>(\$69,765,243.96)</b>	<b>(41.31) %</b>	<b>\$375,772,753.97</b>	<b>\$366,737,690.89</b>	<b>\$9,035,063.08</b>	<b>2.46 %</b>
<b>Expenditures</b>								
Administration	2,031,493.01	2,042,030.70	(10,537.69)	(0.52)	5,701,473.70	5,009,530.55	691,943.15	13.81
Highway Maintenance	15,430,421.91	26,210,205.50	(10,779,783.59)	(41.13)	55,020,349.66	48,427,981.28	6,592,368.38	13.61
Capital Facilities	1,519,091.36	810,574.62	708,516.74	87.41	3,783,292.48	1,425,843.43	2,357,449.05	165.34
Services and Support	3,960,630.04	2,064,512.82	1,896,117.22	91.84	9,846,581.90	8,104,965.17	1,741,616.73	21.49
Construction	76,079,091.13	139,199,883.08	(63,120,791.95)	(45.35)	335,941,032.45	344,441,780.13	(8,500,747.68)	(2.47)
Highway Safety Office	815,053.26	531,980.77	283,072.49	53.21	1,908,269.03	1,834,219.88	74,049.15	4.04
Public Transit	1,830,621.92	1,440,890.85	389,731.07	27.05	5,066,983.65	6,625,315.66	(1,558,332.01)	(23.52)
<b>Total Expenditures</b>	<b>\$101,666,402.63</b>	<b>\$172,300,078.34</b>	<b>(\$70,633,675.71)</b>	<b>(40.99) %</b>	<b>\$417,267,982.87</b>	<b>\$415,869,636.10</b>	<b>\$1,398,346.77</b>	<b>0.34 %</b>
<b>Excess Revenue (Expenditures)</b>	<b>(\$2,566,257.98)</b>	<b>(\$3,434,689.73)</b>	<b>\$868,431.75</b>	<b>(25.28) %</b>	<b>(\$41,495,228.90)</b>	<b>(\$49,131,945.21)</b>	<b>\$7,636,716.31</b>	<b>(15.54) %</b>

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

**FUND DEFINITION**

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

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

**State Highway Capital Improvement Fund** = State statute 39-2703 established this fund to receive 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  
September 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
<b>ASSETS</b>									
Cash	206,464,797.38	37,791,930.76	108,347,468.76	37,217,083.59	6,411,466.00	1,770,110.60	10,309,292.06	64,074.45	408,376,223.60
Other Current Assets	15,801,205.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,801,205.43
Capital Assets	9,214,896,384.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,214,896,384.37
<b>TOTAL ASSETS</b>	<b>\$9,437,162,387.18</b>	<b>\$37,791,930.76</b>	<b>\$108,347,468.76</b>	<b>\$37,217,083.59</b>	<b>\$6,411,466.00</b>	<b>\$1,770,110.60</b>	<b>\$10,309,292.06</b>	<b>\$64,074.45</b>	<b>\$9,639,073,813.40</b>
<b>LIABILITIES</b>									
Current Liabilities	266,895,285.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	266,895,285.44
<b>TOTAL LIABILITIES</b>	<b>\$266,895,285.44</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$266,895,285.44</b>
<b>NET ASSETS</b>									
Fund Balance	112,404,137.64	(85,195,095.48)	114,489,881.25	39,588,677.49	6,193,007.65	1,707,125.99	10,052,615.54	(462,977.59)	198,777,372.49
Capital Equity	9,214,896,384.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,214,896,384.37
Accrued Interfund Transfer	(13,891,713.76)	0.00	7,649,484.07	4,794,192.68	533,540.63	0.00	577,974.91	336,521.47	0.00
Revenues	217,683,279.28	122,987,026.24	25,696,144.77	7,768,010.14	250,207.83	101,572.19	1,094,324.85	192,188.67	375,772,753.97
Costs	(360,824,985.79)	0.00	(39,488,041.33)	(14,933,796.72)	(565,290.11)	(38,587.58)	(1,415,623.24)	(1,658.10)	(417,267,982.87)
<b>TOTAL NET ASSETS</b>	<b>\$9,170,267,101.74</b>	<b>\$37,791,930.76</b>	<b>\$108,347,468.76</b>	<b>\$37,217,083.59</b>	<b>\$6,411,466.00</b>	<b>\$1,770,110.60</b>	<b>\$10,309,292.06</b>	<b>\$64,074.45</b>	<b>\$9,372,178,527.96</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$9,437,162,387.18</b>	<b>\$37,791,930.76</b>	<b>\$108,347,468.76</b>	<b>\$37,217,083.59</b>	<b>\$6,411,466.00</b>	<b>\$1,770,110.60</b>	<b>\$10,309,292.06</b>	<b>\$64,074.45</b>	<b>\$9,639,073,813.40</b>



**FUND BALANCES AND INVESTMENT EARNINGS**  
**Roads Divisions**  
**September 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									
Expenditures	143.3	172.3	101.7									
Balance	(35.5)	(3.4)	(2.6)									
Cumulative Balance	(35.5)	(38.9)	(41.5)									

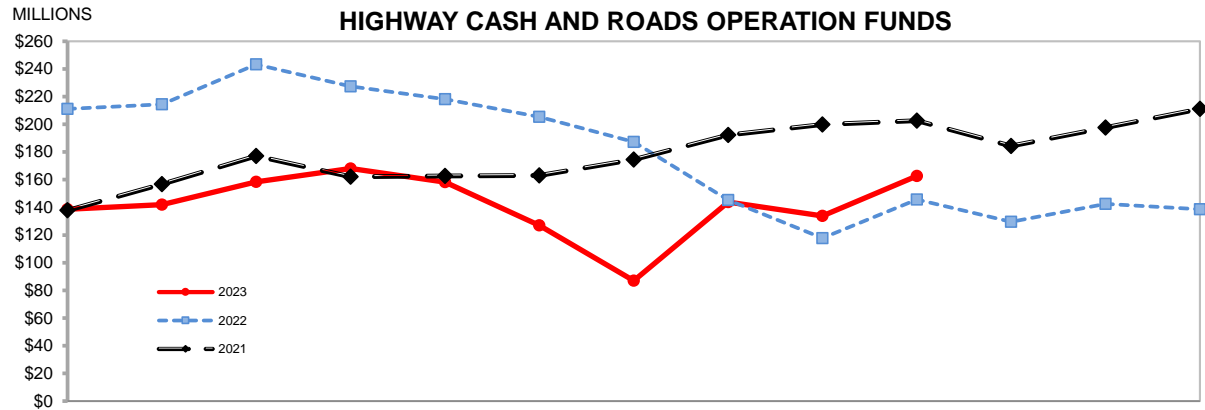
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$859,748.87 in September, with an interest rate of 2.65%. 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 8 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%											2.55%
Earnings (Thousands)	\$671	\$819	\$859										\$2,349	\$783

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

Total of all funds available as of September 30th is \$406.8 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 \$242.7 million on the 29th to a low of \$162.6 million on the 22nd.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>HIGHWAY CASH &amp; ROADS OPERATIONS</b>												
2023	142.0	158.5	168.1	158.2	126.9	87.0	143.8	133.9	162.6			
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
<b>STATE HIGHWAY CAPITAL IMPROVEMENT FUND</b>												
2023	93.0	101.5	105.6	109.8	108.9	114.1	122.4	119.4	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
<b>TRANSPORTATION INFRASTRUCTURE BANK FUND</b>												
2023	45.3	45.7	45.7	47.1	47.9	43.5	42.2	38.1	37.2			
2022	51.2	52.2	52.5	54.0	54.5	54.7	53.2	51.1	50.2	48.2	47.1	45.3
2021	47.7	47.7	48.6	49.5	50.0	48.2	45.1	45.1	45.7	47.0	48.8	50.0
<b>GRADE CROSSING PROTECTION FUND</b>												
2023	6.5	6.5	7.5	7.5	7.8	7.7	7.9	7.9	8.0			
2022	6.0	6.0	6.0	7.2	7.2	7.2	7.5	6.4	6.4	6.5	6.5	6.6
2021	4.5	4.5	4.6	5.7	5.7	5.3	5.5	5.5	5.5	5.7	5.7	5.8
<b>RECREATION ROAD FUND</b>												
2023	10.0	10.0	10.4	10.5	10.6	10.3	10.4	10.4	10.3			
2022	10.8	11.0	11.3	11.5	11.0	10.2	9.8	10.1	10.4	10.7	10.3	10.5
2021	10.5	10.8	11.2	11.5	11.6	11.0	10.3	10.5	10.8	11.1	11.3	11.1
<b>STATE AID BRIDGE FUND</b>												
2023	0.0	0.0	0.0	0.0	0.0	0.0	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  
September 2023**

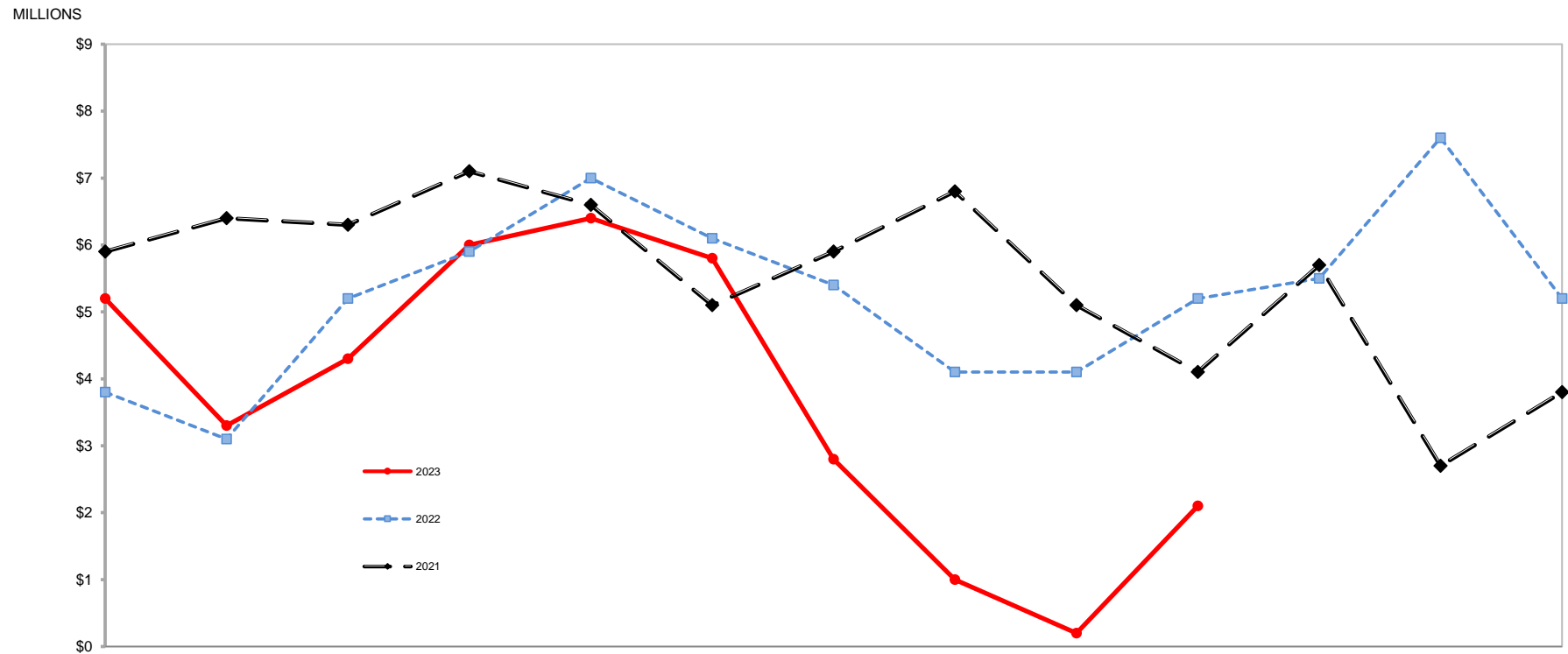
		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS	
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
<b>REVENUES:</b>											
450000	Taxes	151,073.10									151,073.10
460000	Intergovernmental			16,084.12				9,543,070.00			9,559,154.12
470000	Sales & Charges			2,800.00	17,495.61	2,946.11	38,021.20				61,262.92
480000	Miscellaneous	4,854.90				9,161.00					14,015.90
490000	Other					11,784.13					11,784.13
TOTAL REVENUES		155,928.00		18,884.12	17,495.61	23,891.24	38,021.20	9,543,070.00	-	-	9,797,290.17
<b>EXPENDITURES:</b>											
510000	Personal Services	37,036.38		27,302.42	17,042.08	11,884.78					93,265.66
520000	Operating Expenses	364.25		8,500.00	15,407.26	19,427.73	403.94		1,923.37		46,026.55
570000	Travel Expenses	288.51		898.42	1,205.88		78.75				2,471.56
580000	Capital Outlay										-
590000	Government Aid							5,429,816.00			5,429,816.00
TOTAL EXPENDITURES		37,689.14	-	36,700.84	33,655.22	31,312.51	482.69	5,429,816.00	1,923.37	-	5,571,579.77
Excess (Deficiency) of Revenues Over Expenditures		118,238.86	-	(17,816.72)	(16,159.61)	(7,421.27)	37,538.51	4,113,254.00	(1,923.37)	-	4,225,710.40
<b>OTHER FINANCING SOURCES (USES):</b>											
	Transfers In			17,816.72	16,159.61				1,923.37	-	
	Transfers Out	(35,899.70)									
	Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures		82,339.16	-	-	-	(7,421.27)	37,538.51	4,113,254.00	-	-	4,225,710.40
Fund Balance August 31, 2023		709,199.54	(2,899.36)	-	-	2,043,308.52	(6,325.74)	(2,069,949.33)	8,866.92	1,263,619.92	1,945,820.47
Fund Balance Septemeber 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

**COMBINED SUMMARY OF REVENUES & EXPENDITURES FOR AERONAUTICS DIVISION  
FISCAL YEAR TO DATE (July 1, 2023 through September 30, 2023)**

		ADMINISTRATION 026					301	AIRCRAFT 596			
		Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	TOTALS
<b>REVENUES:</b>											
450000	Taxes	469,030.45	-	-	-	-	-	-	-	-	469,030.45
460000	Intergovernmental	-	-	58,461.59	-	-	-	16,819,775.00	-	-	16,878,236.59
470000	Sales & Charges	-	-	4,200.00	43,201.58	5,208.24	38,021.20	-	-	-	90,631.02
480000	Miscellaneous	25,284.88	-	-	-	195,557.44	-	-	27,584.45	-	248,426.77
490000	Other	-	-	-	-	(23,858.14)	-	-	-	-	(23,858.14)
<b>TOTAL REVENUES</b>		<b>494,315.33</b>	<b>-</b>	<b>62,661.59</b>	<b>43,201.58</b>	<b>176,907.54</b>	<b>38,021.20</b>	<b>16,819,775.00</b>	<b>27,584.45</b>	<b>-</b>	<b>17,662,466.69</b>
<b>EXPENDITURES:</b>											
510000	Personal Services	110,398.21	-	93,707.08	49,543.88	37,965.09	-	-	-	-	291,614.26
520000	Operating Expenses	20,366.57	-	11,387.13	26,232.56	51,624.74	6,984.28	-	43,604.65	17,087.92	177,287.85
570000	Travel Expenses	904.18	-	3,592.73	5,046.48	-	198.46	-	1,267.24	-	11,009.09
580000	Capital Outlay	-	-	-	12,696.00	-	-	-	-	-	12,696.00
590000	Government Aid	-	-	-	-	-	-	16,282,190.00	-	-	16,282,190.00
<b>TOTAL EXPENDITURES</b>		<b>131,668.96</b>	<b>-</b>	<b>108,686.94</b>	<b>93,518.92</b>	<b>89,589.83</b>	<b>7,182.74</b>	<b>16,282,190.00</b>	<b>44,871.89</b>	<b>17,087.92</b>	<b>16,774,797.20</b>
Excess (Deficiency) of Revenues Over Expenditures		362,646.37	-	(46,025.35)	(50,317.34)	87,317.71	30,838.46	537,585.00	(17,287.44)	(17,087.92)	887,669.49
<b>OTHER FINANCING SOURCES (USES):</b>											
	Transfers In			46,025.35	50,317.34		(30,838.46)		17,287.44	-	
	Transfers Out	(82,791.67)									
	Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures		279,854.70	-	-	-	87,317.71	-	537,585.00	-	(17,087.92)	887,669.49
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 Septemeber 30, 2023		831,618.39	(2,899.36)	-	-	2,035,887.25	-	2,043,304.67	-	1,263,619.92	6,171,530.87

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

Total funds available as of September 30th is \$6.0 million. The chart below compares the Aeronautics Cash Fund monthly lowest level for three calendars years. For this fund, the month ranged from a high of \$6.0 million on the 30th to a low of \$2.1 million on the 5th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>AERONAUTICS CASH FUND</b>												
2023	3.3	4.3	6.0	6.4	5.8	2.8	1.0	0.2	2.1			
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.

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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 SEPTEMBER 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	\$ 9,252	\$ 9,653	\$ 401	4.3%	\$ 28,192	\$ 28,158	\$ (34)	(0.1%)
Incremental Fixed	28,088	2,467	2,583	115	4.7%	7,518	7,534	17	0.2%
Variable	11,577	1,480	1,550	69	4.7%	5,787	5,815	28	0.5%
Wholesale	109,357	9,363	9,802	438	4.7%	27,688	27,738	51	0.2%
Credit to State Hwy Capital Impr Fund	n/a		(7,995)				(7,995)		
Subtotal	254,353	22,563	15,593	(6,970)	(30.9%)	69,184	61,251	(7,934)	(11.5%)
Motor Vehicle Registrations	37,893	3,407	2,846	(561)	(16.5%)	9,748	9,178	(570)	(5.8%)
Prorate Registrations	14,290	400	390	(10)	(2.6%)	1,697	1,718	21	1.2%
Subtotal	52,183	3,807	3,236	(571)	(15.0%)	11,445	10,896	(549)	(4.8%)
Sales Tax on Motor Vehicles	178,987	15,324	14,564	(760)	(5.0%)	47,250	46,267	(983)	(2.1%)
BNA Sales Tax	n/a		4,264				4,264		
Interest	3,350	255	496	241	94.4%	782	1,292	510	65.2%
Sale of Supplies and Materials	1,500	126	83	(43)	(34.3%)	395	174	(221)	(55.9%)
Sale of Fixed Assets	1,400	70	31	(39)	(55.4%)	237	144	(93)	(39.2%)
Excess Limit	3,000	295	269	(26)	(8.7%)	818	830	12	1.5%
Overload Fines	600	56	44	(12)	(21.4%)	151	133	(18)	(12.0%)
Other Fees	2,100	142	68	(74)	(52.4%)	429	255	(174)	(40.5%)
<b>SUBTOTAL HIGHWAY CASH FUND</b>	<b>\$ 497,473 (A)</b>	<b>\$ 42,638</b>	<b>\$ 38,648</b>	<b>\$ (3,991)</b>	<b>(9.4%)</b>	<b>\$ 130,691</b>	<b>\$ 125,506</b>	<b>\$ (5,185) (B)</b>	<b>(4.0%)</b>
<b>Incremental Tax Transfer to TIB Fund</b>	<b>(28,051)</b>	<b>(2,498)</b>	<b>(2,363)</b>	<b>135</b>	<b>(5.4%)</b>	<b>(\$7,385)</b>	<b>(7,490)</b>	<b>(105)</b>	<b>1.4%</b>
<b>SUBTOTAL ROADS OPERATIONS CASH FUND</b>	<b>\$ 469,422</b>	<b>\$ 40,141</b>	<b>\$ 36,285</b>	<b>\$ (3,856)</b>	<b>(9.6%)</b>	<b>\$ 123,306</b>	<b>\$ 118,016</b>	<b>\$ (5,291)</b>	<b>(4.3%)</b>
State Hwy Capital Impr Fund	99,700	8,729	8,272	(457)	(5.2%)	25,077	25,696	619	2.5%
Transportation Infrastructure Bank Fund (TIB)	28,551	2,536	2,454	(82)	(3.2%)	7,503	7,768	265	3.5%
Grade Crossing Protection Fund	2,680	589	249	(340)	(57.8%)	668	352	(316)	(47.3%)
Recreation Road Fund	4,100	372	367	(5)	(1.2%)	1,124	1,094	(30)	(2.6%)
State Aid Bridge Fund	768	64	64	0	0.1%	192	192	0	0.1%
<b>TOTAL STATE RECEIPTS</b>	<b>\$ 605,221</b>	<b>\$ 52,430</b>	<b>\$ 47,691</b>	<b>\$ (4,739)</b>	<b>(9.0%)</b>	<b>\$ 157,870</b>	<b>\$ 153,118</b>	<b>\$ (4,752)</b>	<b>(3.0%)</b>
Federal Receipts									
FHWA	449,400	54,512	70,171	15,659	28.7%	179,895	240,868	60,973	33.9%
Transit	38,300	6,028	955	(5,073)	(84.2%)	11,274	3,009	(8,265)	(73.3%)
Highway Safety	6,500	444	556	112	25.3%	920	1,270	350	38.0%
Subtotal-Federal Receipts	494,200	60,984	71,682	10,698	17.5%	192,089	245,146	53,057	27.6%
Local Receipts	15,000	539	(2,969)	(3,508)	(650.8%)	6,840	(1,365)	(8,205)	(120.0%)
Other Entities	6,000	1,188	139	(1,049)	(88.3%)	2,178	806	(1,372)	(63.0%)
<b>TOTAL DEPARTMENT RECEIPTS</b>	<b>\$ 1,120,421</b>	<b>\$ 115,141</b>	<b>\$ 116,543</b>	<b>\$ 1,402</b>	<b>1.2%</b>	<b>\$ 358,977</b>	<b>\$ 397,706</b>	<b>\$ 38,729</b>	<b>10.8%</b>

<b>HIGHWAY CASH FUND APPROPRIATION ANALYSIS</b>	
(A) Total Projected Receipts as of June 2023	\$ 497,473
(B) Receipts Over/(Under) Projection To Date	(5,185)
Previous year's receipts over appropriation	56
<b>Total Modified Projected Receipts</b>	<b>\$ 492,344</b>
Highway Cash Fund Appropriation	\$ 494,000
Projected Receipts Over / (Under) Appropriation	(1,656)
% 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**  
 September 2023

FISCAL YEAR 2024  
 Period Expired 25.00%  
 Pay Period Ending 9/10/2023

<b>COST BY RESOURCE</b>	<b>Cash Flow Allotment</b>	<b>Month's Expenditure</b>	<b>Expended to Date</b>	<b>Allotment Balance</b>	<b>% Expended to Date</b>	<b>Encumbrances</b>
<b>Personal Services</b>						
Permanent Salaries	128,338,492.39	8,985,167.55	26,472,352.73	101,866,139.66	20.63%	0.00
Temporary Salaries	2,568,865.84	206,727.97	972,292.64	1,596,573.20	37.85%	0.00
Overtime	7,328,153.77	594,548.81	1,839,331.40	5,488,822.37	25.10%	0.00
Employee Benefits	43,822,743.23	3,239,646.72	9,701,950.41	34,120,792.82	22.14%	0.00
<b>SUBTOTAL: Personal Services</b>	<b>\$182,058,255.23</b>	<b>\$13,026,091.05</b>	<b>\$38,985,927.18</b>	<b>\$143,072,328.05</b>	<b>21.41%</b>	<b>\$0.00</b>
<b>Operating Expenses</b>						
Utilities	3,897,155.00	231,541.36	761,856.79	3,135,298.21	19.55%	0.00
Rentals	947,752.66	67,810.88	286,568.68	661,183.98	30.24%	1,800.00
Repairs & Maintenance	9,975,460.00	700,296.89	2,247,435.26	7,728,024.74	22.53%	419,793.49
Maintenance Contracts	13,361,761.92	1,396,495.42	4,797,714.94	8,564,046.98	35.91%	26,928,260.36
Engineering Contracts	43,185,566.00	3,880,489.64	9,486,006.81	33,699,559.19	21.97%	55,415,918.73
Contractual Services	49,268,209.22	613,670.73	2,585,998.50	46,682,210.72	5.25%	12,047,671.42
Technology Expenses	17,766,599.62	3,180,487.90	5,756,394.13	12,010,205.49	32.40%	7,910,323.90
Other Operating Expenses	6,137,703.79	278,654.67	2,115,940.66	4,021,763.13	34.47%	0.00
<b>SUBTOTAL: Operating Expenses</b>	<b>\$144,540,208.21</b>	<b>\$10,349,447.49</b>	<b>\$28,037,915.77</b>	<b>\$116,502,292.44</b>	<b>19.40%</b>	<b>\$102,723,767.90</b>
<b>Supplies and Materials</b>						
General Supplies & Materials	1,893,209.13	90,879.55	377,878.33	1,515,330.80	19.96%	778,391.79
Maint & Const Materials	33,214,744.01	6,334,274.83	20,234,759.61	12,979,984.40	60.92%	0.00
Automotive Supplies & Materials	15,433,225.00	1,563,468.51	4,746,792.81	10,686,432.19	30.76%	0.00
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$50,541,178.14</b>	<b>\$7,988,622.89</b>	<b>\$25,359,430.75</b>	<b>\$25,181,747.39</b>	<b>50.18%</b>	<b>\$778,391.79</b>
<b>Travel</b>						
In State Travel	978,627.80	63,131.32	188,234.52	790,393.28	19.23%	0.00
Out of State Travel	364,595.07	16,868.32	56,778.01	307,817.06	15.57%	0.00
<b>SUBTOTAL: Travel</b>	<b>\$1,343,222.87</b>	<b>\$79,999.64</b>	<b>\$245,012.53</b>	<b>\$1,098,210.34</b>	<b>18.24%</b>	<b>\$0.00</b>
<b>Capital Outlay</b>						
Land	16,500,000.00	498,770.50	2,462,720.00	14,037,280.00	14.93%	0.00
Hwy. Constr. - Contract Pymt.	710,419,817.63	56,358,026.41	271,379,893.33	439,039,924.30	38.20%	730,646,617.08
Buildings	39,639,715.38	1,415,752.60	3,637,634.13	36,002,081.25	9.18%	12,282,634.72
Heavy Equipment and Vehicles	26,343,425.00	981,971.56	8,626,192.20	17,717,232.80	32.75%	26,840,651.93
IT Hardware / Software	100,000.00	0.00	0.00	100,000.00	0.00%	0.00
Specialty Equipment	1,665,700.00	155,998.00	334,323.05	1,331,376.95	20.07%	509,065.00
<b>SUBTOTAL: Capital Outlay</b>	<b>\$794,668,658.01</b>	<b>\$59,410,519.07</b>	<b>\$286,440,762.71</b>	<b>\$508,227,895.30</b>	<b>36.05%</b>	<b>\$770,278,968.73</b>
<b>Government Aid &amp; Distr</b>						
Public Transit Aid	42,312,705.00	1,789,081.52	4,934,368.48	37,378,336.52	11.66%	48,016,543.67
Highway Safety Office	6,200,000.00	740,615.07	1,664,819.04	4,535,180.96	26.85%	9,909,685.73
Other Government Aid	45,251,000.00	8,282,025.90	31,599,746.41	13,651,253.59	69.83%	111,812,071.41
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$93,763,705.00</b>	<b>\$10,811,722.49</b>	<b>\$38,198,933.93</b>	<b>\$55,564,771.07</b>	<b>40.74%</b>	<b>\$169,738,300.81</b>
<b>Internal Redistributions</b>						
Redistribution	0.00	0.00	0.00	0.00	0.00%	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>AGENCY TOTAL</b>	<b>\$1,266,915,227.46</b>	<b>\$101,666,402.63</b>	<b>\$417,267,982.87</b>	<b>\$849,647,244.59</b>	<b>32.94%</b>	<b>\$1,043,519,429.23</b>

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

<b>COST BY PROGRAM</b>	<b>Cash Flow Allotment</b>	<b>Month's Expenditure</b>	<b>Expended to Date</b>	<b>Allotment Balance</b>	<b>% Expended to Date</b>	<b>Encumbrances</b>
<b>Administration</b>						
Administration	24,925,529.04	2,027,763.19	5,690,680.36	19,234,848.68	22.83%	970,611.70
Boards & Commissions	53,000.00	3,729.82	10,793.34	42,206.66	20.36%	0.00
<b>SUBTOTAL: Administration</b>	<b>\$24,978,529.04</b>	<b>\$2,031,493.01</b>	<b>\$5,701,473.70</b>	<b>\$19,277,055.34</b>	<b>22.83%</b>	<b>\$970,611.70</b>
<b>Service and Support</b>						
Charges to Others	2,000,000.00	79,047.11	212,358.41	1,787,641.59	10.62%	66,758.83
Deficiency Claims	25,000.00	0.00	0.00	25,000.00	0.00%	0.00
Supply Base/Inventories	2,500,000.00	147,884.78	1,217,964.17	1,282,035.83	48.72%	251,432.16
Building Operations	10,375,839.68	898,381.13	2,806,175.08	7,569,664.60	27.05%	2,596,515.78
Business Technology Services	18,063,023.32	3,045,701.17	4,803,335.78	13,259,687.54	26.59%	6,721,059.80
Support Centers	1,000,000.00	30,697.30	230,061.87	769,938.13	23.01%	0.00
Payroll Clearing	626,525.00	(241,081.45)	576,686.59	49,838.41	92.05%	2,050.00
<b>SUBTOTAL: Service and Support</b>	<b>\$34,590,388.00</b>	<b>\$3,960,630.04</b>	<b>\$9,846,581.90</b>	<b>\$24,743,806.10</b>	<b>28.47%</b>	<b>\$9,637,816.57</b>
<b>Capital Facilities</b>						
Capital Facilities	37,846,715.38	1,519,091.36	3,783,292.48	34,063,422.90	10.00%	11,999,070.00
<b>SUBTOTAL: Capital Facilities</b>	<b>\$37,846,715.38</b>	<b>\$1,519,091.36</b>	<b>\$3,783,292.48</b>	<b>\$34,063,422.90</b>	<b>10.00%</b>	<b>\$11,999,070.00</b>
<b>Highway Maintenance</b>						
System Preservation	46,000,000.00	7,294,272.80	21,425,198.42	24,574,801.58	46.58%	1,749,545.42
Operations	46,000,000.00	4,369,546.87	14,328,099.09	31,671,900.91	31.15%	25,336,976.74
Snow and Ice Control	40,000,000.00	1,370,016.95	3,924,286.40	36,075,713.60	9.81%	1,887,493.63
Unusual & Disaster Oper	2,000,000.00	362,937.64	1,071,741.04	928,258.96	53.59%	1,068,937.69
Equipment Operations	27,000,000.00	646,569.22	9,064,083.75	17,935,916.25	33.57%	27,073,683.19
Indirect Charges	19,110,422.02	1,387,078.43	5,206,940.96	13,903,481.06	27.25%	510,865.00
<b>SUBTOTAL: Highway Maintenance</b>	<b>\$180,110,422.02</b>	<b>\$15,430,421.91</b>	<b>\$55,020,349.66</b>	<b>\$125,090,072.36</b>	<b>30.55%</b>	<b>\$57,627,501.67</b>
<b>Highway Construction</b>						
Preliminary Engineering	54,000,000.00	4,284,008.28	12,763,997.12	41,236,002.88	23.64%	43,213,783.80
Right-Of-Way	15,000,000.00	681,754.99	2,990,679.26	12,009,320.74	19.94%	134,066.62
Construction	667,014,823.06	56,665,172.24	272,188,088.16	394,826,734.90	40.81%	732,558,682.45
Construction Engineering	30,000,000.00	3,226,998.42	8,925,762.66	21,074,237.34	29.75%	2,255,924.10
<b>SUBTOTAL: Highway Construction</b>	<b>\$766,014,823.06</b>	<b>\$64,857,933.93</b>	<b>\$296,868,527.20</b>	<b>\$469,146,295.86</b>	<b>38.75%</b>	<b>\$778,162,456.97</b>
<b>Construction Related Expense</b>						
Overhead	14,630,552.96	1,785,756.15	4,875,439.97	9,755,112.99	33.32%	6,290,961.80
Planning & Research	15,000,000.00	1,208,254.37	2,739,478.52	12,260,521.48	18.26%	14,274,980.59
Local Systems	145,000,000.00	8,227,146.68	31,457,586.76	113,542,413.24	21.69%	106,629,800.53
Highway Safety Office	6,419,692.00	815,053.26	1,908,269.03	4,511,422.97	29.73%	9,909,685.73
Public Transportation Asst	42,324,105.00	1,830,621.92	5,066,983.65	37,257,121.35	11.97%	48,016,543.67
<b>SUBTOTAL: Construction Related Expense</b>	<b>\$223,374,349.96</b>	<b>\$13,866,832.38</b>	<b>\$46,047,757.93</b>	<b>\$177,326,592.03</b>	<b>20.61%</b>	<b>\$185,121,972.32</b>
<b>AGENCY TOTAL</b>	<b>\$1,266,915,227.46</b>	<b>\$101,666,402.63</b>	<b>\$417,267,982.87</b>	<b>\$849,647,244.59</b>	<b>32.94%</b>	<b>\$1,043,519,429.23</b>

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

<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
<b>Personal Services</b>							
Permanent Salaries	958,566.45	2,009,029.40	0.00	2,736,853.42	2,493,949.40	786,768.88	8,985,167.55
Temporary Salaries	17,745.48	10,229.74	0.00	136,871.04	30,332.37	11,549.34	206,727.97
Overtime	12,067.42	52,087.73	0.00	159,449.77	359,711.16	11,232.73	594,548.81
Employee Benefits	0.00	3,239,646.72	0.00	0.00	0.00	0.00	3,239,646.72
<b>SUBTOTAL: Personal Services</b>	<b>\$988,379.35</b>	<b>\$5,310,993.59</b>	<b>\$0.00</b>	<b>\$3,033,174.23</b>	<b>\$2,883,992.93</b>	<b>\$809,550.95</b>	<b>\$13,026,091.05</b>
<b>Operating Expenses</b>							
Utilities	0.00	137,837.90	0.00	92,703.86	948.13	51.47	231,541.36
Rentals	1,321.48	1,437.29	0.00	64,752.11	300.00	0.00	67,810.88
Repairs & Maintenance	3,394.49	157,050.78	0.00	538,342.43	968.20	540.99	700,296.89
Maintenance Contracts	0.00	0.00	0.00	1,396,495.42	0.00	0.00	1,396,495.42
Engineering Contracts	322,453.59	1,150.00	103,338.76	0.00	2,581,609.17	871,938.12	3,880,489.64
Contractual Services	4,185.15	171,279.63	0.00	188,113.40	61,957.50	188,135.05	613,670.73
Technology Expenses	0.00	2,816,977.85	0.00	44,450.01	107,022.35	212,037.69	3,180,487.90
Other Operating Expenses	24,116.67	26,219.45	0.00	6,313.92	120.96	221,883.67	278,654.67
<b>SUBTOTAL: Operating Expenses</b>	<b>\$355,471.38</b>	<b>\$3,311,952.90</b>	<b>\$103,338.76</b>	<b>\$2,331,171.15</b>	<b>\$2,752,926.31</b>	<b>\$1,494,586.99</b>	<b>\$10,349,447.49</b>
<b>Supplies and Materials</b>							
General Supplies & Materials	38,140.36	1,127.87	0.00	45,054.98	0.00	6,556.34	90,879.55
Maint & Const Materials	652.22	49,268.07	0.00	6,127,421.23	105,023.28	51,910.03	6,334,274.83
Automotive Supplies & Materials	0.00	205,677.76	0.00	1,357,765.55	0.00	25.20	1,563,468.51
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$38,792.58</b>	<b>\$256,073.70</b>	<b>\$0.00</b>	<b>\$7,530,241.76</b>	<b>\$105,023.28</b>	<b>\$58,491.57</b>	<b>\$7,988,622.89</b>
<b>Travel</b>							
In State Travel	14,463.40	9,622.59	0.00	2,566.36	14,498.44	21,980.53	63,131.32
Out of State Travel	602.74	15,669.83	0.00	0.00	0.00	595.75	16,868.32
<b>SUBTOTAL: Travel</b>	<b>\$15,066.14</b>	<b>\$25,292.42</b>	<b>\$0.00</b>	<b>\$2,566.36</b>	<b>\$14,498.44</b>	<b>\$22,576.28</b>	<b>\$79,999.64</b>
<b>Capital Outlay</b>							
Land	0.00	0.00	0.00	0.00	498,770.50	0.00	498,770.50
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	56,358,026.41	0.00	56,358,026.41
Buildings	0.00	0.00	1,415,752.60	0.00	0.00	0.00	1,415,752.60
Heavy Equipment and Vehicles	0.00	0.00	0.00	981,971.56	0.00	0.00	981,971.56
Specialty Equipment	0.00	0.00	0.00	0.00	83,349.00	72,649.00	155,998.00
<b>SUBTOTAL: Capital Outlay</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,415,752.60</b>	<b>\$981,971.56</b>	<b>\$56,940,145.91</b>	<b>\$72,649.00</b>	<b>\$59,410,519.07</b>
<b>Government Aid &amp; Distr</b>							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	1,789,081.52	1,789,081.52
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	740,615.07	740,615.07
Other Government Aid	0.00	0.00	0.00	0.00	(17,007.12)	8,299,033.02	8,282,025.90
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$17,007.12)</b>	<b>\$10,828,729.61</b>	<b>\$10,811,722.49</b>
<b>Internal Redistributions</b>							
Redistribution	633,783.56	(4,943,682.57)	0.00	1,551,296.85	2,178,354.18	580,247.98	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$633,783.56</b>	<b>(\$4,943,682.57)</b>	<b>\$0.00</b>	<b>\$1,551,296.85</b>	<b>\$2,178,354.18</b>	<b>\$580,247.98</b>	<b>\$0.00</b>
<b>GRAND TOTAL:</b>	<b>\$2,031,493.01</b>	<b>\$3,960,630.04</b>	<b>\$1,519,091.36</b>	<b>\$15,430,421.91</b>	<b>\$64,857,933.93</b>	<b>\$13,866,832.38</b>	<b>\$101,666,402.63</b>

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

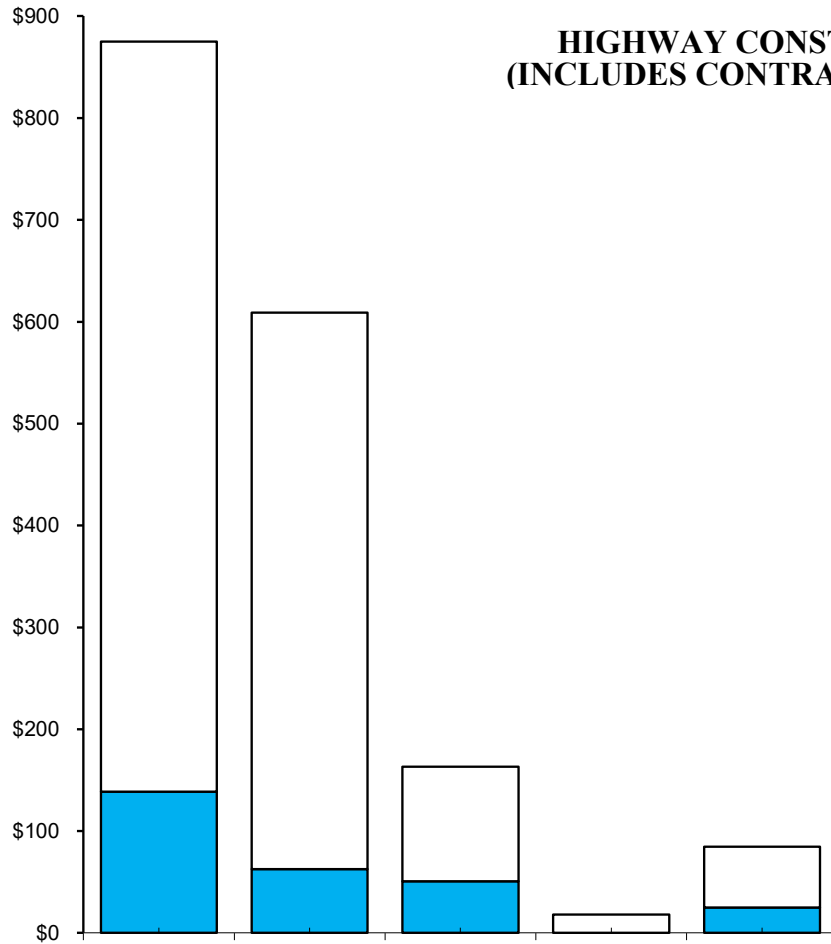
<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
<b>Personal Services</b>							
Permanent Salaries	2,900,714.34	6,116,001.64	0.00	7,904,671.43	7,277,155.12	2,273,810.20	26,472,352.73
Temporary Salaries	60,369.61	52,479.96	0.00	572,359.04	213,725.09	73,358.94	972,292.64
Overtime	31,082.91	204,996.12	0.00	487,260.44	1,080,099.02	35,892.91	1,839,331.40
Employee Benefits	0.00	9,701,950.41	0.00	0.00	0.00	0.00	9,701,950.41
<b>SUBTOTAL: Personal Services</b>	<b>\$2,992,166.86</b>	<b>\$16,075,428.13</b>	<b>\$0.00</b>	<b>\$8,964,290.91</b>	<b>\$8,570,979.23</b>	<b>\$2,383,062.05</b>	<b>\$38,985,927.18</b>
<b>Operating Expenses</b>							
Utilities	0.00	476,791.19	0.00	282,359.28	2,552.01	154.31	761,856.79
Rentals	2,746.87	29,532.63	0.00	253,239.18	300.00	750.00	286,568.68
Repairs & Maintenance	6,979.31	482,684.62	0.00	1,756,037.14	1,193.20	540.99	2,247,435.26
Maintenance Contracts	0.00	0.00	0.00	4,797,714.94	0.00	0.00	4,797,714.94
Engineering Contracts	322,453.59	18,755.00	145,658.35	22,419.44	7,216,267.36	1,760,453.07	9,486,006.81
Contractual Services	170,198.73	552,669.04	0.00	1,018,375.00	100,771.48	743,984.25	2,585,998.50
Technology Expenses	0.00	4,177,150.60	0.00	716,356.95	281,189.06	581,697.52	5,756,394.13
Other Operating Expenses	140,587.34	719,566.02	0.00	982,230.95	7,485.82	266,070.53	2,115,940.66
<b>SUBTOTAL: Operating Expenses</b>	<b>\$642,965.84</b>	<b>\$6,457,149.10</b>	<b>\$145,658.35</b>	<b>\$9,828,732.88</b>	<b>\$7,609,758.93</b>	<b>\$3,353,650.67</b>	<b>\$28,037,915.77</b>
<b>Supplies and Materials</b>							
General Supplies & Materials	200,021.35	23,077.52	0.00	133,961.51	0.00	20,817.95	377,878.33
Maint & Const Materials	1,840.39	552,989.46	0.00	19,379,910.01	199,612.00	100,407.75	20,234,759.61
Automotive Supplies & Materials	0.00	1,115,077.99	0.00	3,631,402.27	0.00	312.55	4,746,792.81
<b>SUBTOTAL: Supplies and Materials</b>	<b>\$201,861.74</b>	<b>\$1,691,144.97</b>	<b>\$0.00</b>	<b>\$23,145,273.79</b>	<b>\$199,612.00</b>	<b>\$121,538.25</b>	<b>\$25,359,430.75</b>
<b>Travel</b>							
In State Travel	34,458.00	29,479.94	0.00	9,268.13	51,289.36	63,739.09	188,234.52
Out of State Travel	4,337.47	51,499.31	0.00	0.00	0.00	941.23	56,778.01
<b>SUBTOTAL: Travel</b>	<b>\$38,795.47</b>	<b>\$80,979.25</b>	<b>\$0.00</b>	<b>\$9,268.13</b>	<b>\$51,289.36</b>	<b>\$64,680.32</b>	<b>\$245,012.53</b>
<b>Capital Outlay</b>							
Land	0.00	0.00	0.00	0.00	2,462,720.00	0.00	2,462,720.00
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	271,379,893.33	0.00	271,379,893.33
Buildings	0.00	0.00	3,637,634.13	0.00	0.00	0.00	3,637,634.13
Heavy Equipment and Vehicles	0.00	0.00	0.00	8,626,192.20	0.00	0.00	8,626,192.20
Specialty Equipment	0.00	0.00	0.00	18,819.79	163,332.00	152,171.26	334,323.05
<b>SUBTOTAL: Capital Outlay</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,637,634.13</b>	<b>\$8,645,011.99</b>	<b>\$274,005,945.33</b>	<b>\$152,171.26</b>	<b>\$286,440,762.71</b>
<b>Government Aid &amp; Distr</b>							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	4,934,368.48	4,934,368.48
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	1,664,819.04	1,664,819.04
Other Government Aid	0.00	0.00	0.00	0.00	4,520.96	31,595,225.45	31,599,746.41
<b>SUBTOTAL: Government Aid &amp; Distr</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,520.96</b>	<b>\$38,194,412.97</b>	<b>\$38,198,933.93</b>
<b>Internal Redistributions</b>							
Redistribution	1,825,683.79	(14,458,119.55)	0.00	4,427,771.96	6,426,421.39	1,778,242.41	0.00
<b>SUBTOTAL: Internal Redistributions</b>	<b>\$1,825,683.79</b>	<b>(\$14,458,119.55)</b>	<b>\$0.00</b>	<b>\$4,427,771.96</b>	<b>\$6,426,421.39</b>	<b>\$1,778,242.41</b>	<b>\$0.00</b>
<b>GRAND TOTAL:</b>	<b>\$5,701,473.70</b>	<b>\$9,846,581.90</b>	<b>\$3,783,292.48</b>	<b>\$55,020,349.66</b>	<b>\$296,868,527.20</b>	<b>\$46,047,757.93</b>	<b>\$417,267,982.87</b>

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

FISCAL YEAR 2024  
 Period Expired 25.00%  
 Pay Period Ending 9/10/2023

<b>COST BY ORGANIZATIONAL STRUCTURE</b>	<b>Cash Flow Allotment</b>	<b>Month's Expenditure</b>	<b>Expended to Date</b>	<b>Allotment Balance</b>	<b>% Expended to Date</b>	<b>Encumbrances</b>
<b>OFFICE OF THE DIRECTOR</b>						
110 - DIRECTOR AND DEPUTIES	919,848.24	73,634.83	210,048.10	709,800.14	22.84%	0.00
140 - LEGAL	2,916,132.68	90,253.85	286,121.23	2,630,011.45	9.81%	171,636.73
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,976,890.09	208,113.17	616,565.37	2,360,324.72	20.71%	262,465.47
<b>SUBTOTAL: OFFICE OF THE DIRECTOR</b>	<b>\$6,812,871.01</b>	<b>\$372,001.85</b>	<b>\$1,112,734.70</b>	<b>\$5,700,136.31</b>	<b>16.33%</b>	<b>\$434,102.20</b>
<b>OFFICE OF ENGINEERING</b>						
130 - CONTROLLER DIVISION	2,602,976.95	164,355.31	519,943.36	2,083,033.59	19.97%	0.00
250 - STRATEGIC PLANNING DIVISION	4,029,292.90	504,724.14	995,334.91	3,033,957.99	24.70%	1,479,219.83
320 - BRIDGE DIVISION	9,245,148.00	846,612.27	2,202,846.91	7,042,301.09	23.83%	3,382,255.10
340 - TRAFFIC ENGINEERING DIVISION	6,060,248.30	422,823.25	1,381,739.28	4,678,509.02	22.80%	428,065.99
350 - RIGHT OF WAY DIVISION	5,654,797.85	373,548.64	1,156,932.25	4,497,865.60	20.46%	13,826.30
360 - PROJECT DEVELOPMENT DIVISION	17,681,606.59	1,189,402.45	3,087,932.85	14,593,673.74	17.46%	14,031,190.78
370 - ROADWAY DESIGN DIVISION	31,108,089.36	2,135,542.55	7,018,909.61	24,089,179.75	22.56%	27,034,336.85
420 - PROGRAM MANAGEMENT DIVISION	2,089,469.67	116,194.26	367,567.90	1,721,901.77	17.59%	619,564.15
580 - LOCAL ASSISTANCE DIVISION	3,635,204.71	250,357.95	918,485.62	2,716,719.09	25.27%	2,541,623.69
<b>SUBTOTAL: OFFICE OF ENGINEERING</b>	<b>\$82,106,834.33</b>	<b>\$6,003,560.82</b>	<b>\$17,649,692.69</b>	<b>\$64,457,141.64</b>	<b>21.50%</b>	<b>\$49,530,082.69</b>
<b>OFFICE OF OPERATIONS</b>						
170 - HUMAN RESOURCES DIVISION	3,833,532.81	180,582.12	615,857.52	3,217,675.29	16.07%	2,050.00
260 - OPERATIONS DIVISION	20,619,494.14	1,344,991.11	4,130,709.01	16,488,785.13	20.03%	7,371,648.80
280 - BUSINESS TECH SUPPORT DIVISION	33,676,464.87	3,648,559.37	6,741,100.45	26,935,364.42	20.02%	8,688,715.69
380 - CONSTRUCTION DIVISION	3,648,279.23	269,469.65	788,870.98	2,859,408.25	21.62%	63,467.12
390 - MATERIALS & RESEARCH DIVISION	14,463,677.79	818,550.70	2,050,088.17	12,413,589.62	14.17%	6,356,452.93
610 - DISTRICT 1	38,509,729.60	3,520,195.60	10,122,844.72	28,386,884.88	26.29%	7,876,394.31
620 - DISTRICT 2	26,091,065.25	2,127,258.36	6,075,503.61	20,015,561.64	23.29%	9,564,688.32
630 - DISTRICT 3	38,729,435.26	3,134,569.26	9,180,609.84	29,548,825.42	23.70%	5,910,241.45
640 - DISTRICT 4	37,591,583.12	3,460,530.88	10,710,913.44	26,880,669.68	28.49%	7,363,108.40
650 - DISTRICT 5	25,661,159.34	2,073,345.69	6,396,677.17	19,264,482.17	24.93%	6,316,716.10
660 - DISTRICT 6	29,354,666.56	2,409,545.93	7,339,619.34	22,015,047.22	25.00%	7,694,507.94
670 - DISTRICT 7	22,756,326.60	1,641,336.51	5,241,762.63	17,514,563.97	23.03%	6,055,641.79
680 - DISTRICT 8	18,601,514.93	1,316,414.80	4,500,612.32	14,100,902.61	24.19%	3,748,026.04
<b>SUBTOTAL: OFFICE OF OPERATIONS</b>	<b>\$313,536,929.50</b>	<b>\$25,945,349.98</b>	<b>\$73,895,169.20</b>	<b>\$239,641,760.30</b>	<b>23.57%</b>	<b>\$77,011,658.89</b>
<b>OFFICE OF BROADBAND</b>						
590 - Broadband Equity Access Deployment	1,780,378.00	353,072.05	387,629.93	1,392,748.07	21.77%	935,790.92
<b>SUBTOTAL: OFFICE OF BROADBAND</b>	<b>\$1,780,378.00</b>	<b>\$353,072.05</b>	<b>\$387,629.93</b>	<b>\$1,392,748.07</b>	<b>21.77%</b>	<b>\$935,790.92</b>
<b>BUDGETARY CONTROL</b>						
902 - SUPPLY BASE	0.00	67,733.57	980,324.55	(980,324.55)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	9,068,972.00	(439,635.92)	5,857,426.20	3,211,545.80	64.59%	79,000.00
904 - TRANSPORTATION CAPITAL	853,609,242.62	69,364,320.28	317,385,005.60	536,224,237.02	37.18%	915,528,794.53
<b>SUBTOTAL: BUDGETARY CONTROL</b>	<b>\$862,678,214.62</b>	<b>\$68,992,417.93</b>	<b>\$324,222,756.35</b>	<b>\$538,455,458.27</b>	<b>37.58%</b>	<b>\$915,607,794.53</b>
<b>AGENCY TOTAL</b>	<b>\$1,266,915,227.46</b>	<b>\$101,666,402.63</b>	<b>\$417,267,982.87</b>	<b>\$849,647,244.59</b>	<b>32.94%</b>	<b>\$1,043,519,429.23</b>

**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					
11/16/2023					
12/14/2023					
2/1 & 2/29/2024					
5/16/2024					
6/20/2024					
	62.71	50.83	0.00	25.14	138.68

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									
11/16/2023									
12/14/2023									
2/1 & 2/29/2024									
5/16/2024									
6/20/2024									
	26.34	25.98	18.75	40.43	6.91	0.93	11.81	7.53	138.68

	Total	State System			Local System
	Letting(1)	FY-2024 Program (2)	Prior Year Projects (3)	Advanced Projects	FY-2024 Program (4)
% Let to Date	15.9%	10.3%	31.1%	0.0%	29.7%
Actual \$ Let	138.68	62.71	50.83	0.00	25.14
Projected \$ Remaining	736.50	546.22	112.40	18.22	59.66
<b>Total</b>	<b>\$875.18</b>	<b>\$608.93</b>	<b>\$163.23</b>	<b>\$18.22</b>	<b>\$84.80</b>

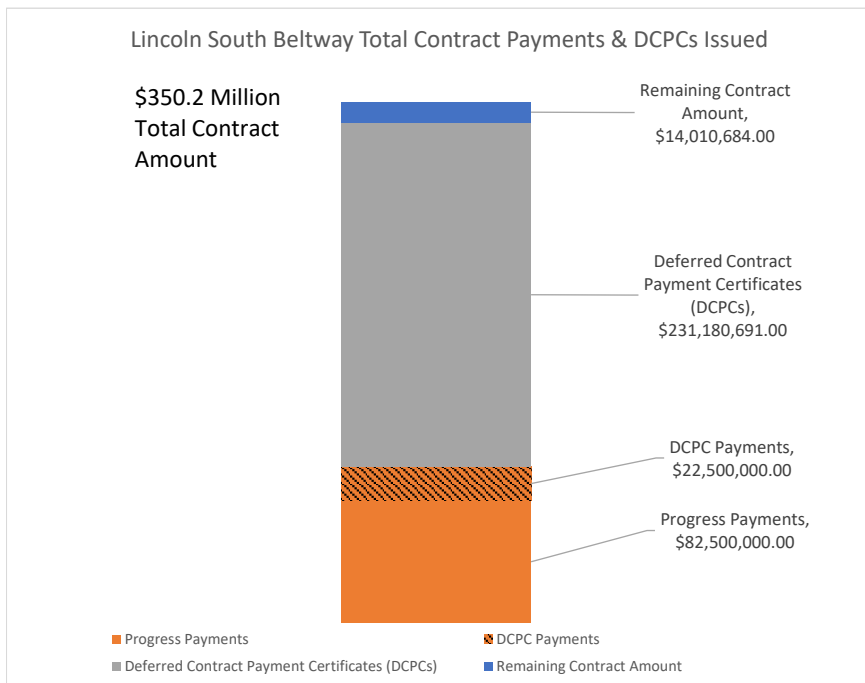
- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
  - (2) FY-2024 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
  - (3) Prior Year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

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

Through September 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 September 2023)

Remaining Contract Amount	\$14,010,684
Progress Payments	\$82,500,000
Deferred Contract Payment Certificates (DCPCs)	\$231,180,691
DCPC Payments	\$22,500,000

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

FY 2024	\$22,441,375
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	\$29,460,316
<b>Total DCPCs to date</b>	<b>\$231,180,691</b>

Note: The contract also provides that certain types of change orders are not subject to the quarterly limit and will not be part of the DCPC calculation. The payments for these change orders are not included above.

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NEBRASKA

Good Life. Great Journey.

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DEPARTMENT OF TRANSPORTATION



## FEDERAL APPORTIONMENT DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Federal Trust Fund Apportionment Type	Fixing America's Surface Transportation = FAST		FAST and Infrastructure Investment and Jobs Act = IJA		Infrastructure Investment and Jobs Act = IJA							
	Fiscal 2021 Apportionment		Fiscal 2022 Apportionment		Fiscal 2023 Apportionment		Fiscal 2024 Apportionment		Fiscal 2025 Apportionment		Fiscal 2026 Apportionment	
	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska
National Hwy Perf Prog (NHPP)	22,811	173,531	25,136	203,378	27,170	207,541	29,588	221,000	30,180	225,400	30,784	229,900
Surface Transportation Block Grant (STBG)	11,717	88,296	13,136	97,777	13,202	98,923	12,955	107,500	13,214	109,700	13,478	111,800
STBG - Bridge Off System		3,777		5,036		5,036						
STBG - Flexible - Any Area		33,159		35,391		36,200						
STBG - MAPA - Omaha		16,227		17,760		18,116						
STBG - LCLC - Lincoln		6,395		7,000		7,140						
STBG - 5,001 to 200,000 Population		8,919										
STBG 5K-49,999 Population				7,948		8,107						
STBG 50K-200K Population				1,813		1,849						
STBG - 5,000 and Less Population		13,604		14,890		15,188						
Highway Planning		4,661		5,179		5,465						
Research		1,554		2,760		1,822						
Transportation Alternatives (TAP)	768	5,801	1,312	10,206	1,329	10,434						
Recreational Trails	82	1,217	81	1,205	82	1,217						
Highway Safety Improvement Prog (HSIP)	2,359	15,713	2,879	19,794	2,580	20,202	3,110	21,200	3,177	21,700	3,246	22,200
Rail-Highway Crossings	245	3,883	245	3,886	245	3,952	245	3,900	245	3,900	245	3,900
Congestion Mitigation & Air Qual (CMAQ)	2,444	10,744	1,983	10,985	2,293	11,205	2,639	11,600	2,692	11,900	2,746	12,100
Metropolitan Planning	358	1,777	438	2,186	447	2,230	456	2,300	465	2,300	474	2,400
National Freight Program	1,489	10,663	1,346	9,824	1,373	10,020	1,429	10,400	1,458	10,600	1,487	10,900
Carbon Reduction Program			1,234	9,214	1,258	9,398	1,283	9,600	1,309	9,800	1,335	10,000
PROTECT Formula			1,403	10,476	1,431	10,686	1,459	10,900	1,489	11,100	1,518	11,300
Redistribution - Certain Authorizations	55	0.398	393	2,869	128	0.934						
Redistribution - TIFIA												
<b>Sub-Total Core Funds</b>	<b>\$42,328</b>	<b>\$ 312.023</b>	<b>\$ 49,586</b>	<b>\$ 381.800</b>	<b>\$ 51,538</b>	<b>\$ 386.742</b>	<b>\$ 53,164</b>	<b>\$ 398.400</b>	<b>\$ 54,229</b>	<b>\$ 406.400</b>	<b>\$ 55,313</b>	<b>\$ 414.500</b>
National Highway Perf Exempt	603	4,524	602	4,500	603	4,500						
Bridge Formula Program			5,308	45,000	5,308	45,000	5,308	45,000	5,308	45,000	5,308	45,000
NEVI Charging Infrastructure			615	4,472	885	6,436	500	6,000	500	6,000	500	6,000
Highway Infrastructure Bridge			1,145	19,395	1,145	19,395						
Emergency Relief Supplement 2022			1,254	40,019								
Hwy Infra Prog for Comm Proj Congr-Directed			847	5,000	1,852	6,000						
Others & Ext of Alloc Programs												
<b>Total</b>	<b>\$42,931</b>	<b>\$ 316.547</b>	<b>\$ 59,357</b>	<b>\$ 500.186</b>	<b>\$ 61,331</b>	<b>\$ 468.073</b>	<b>\$ 58,972</b>	<b>\$ 449.400</b>	<b>\$ 60,037</b>	<b>\$ 457.400</b>	<b>\$ 61,121</b>	<b>\$ 465.500</b>
<b>Obligation Authority</b>												
Core Formula Obligation Limitation	46,365	277,251	57,473	345,402	58,765	339,011						
August Redistribution	4,178	20,000	6,177	26,000	7,915	55,000						
Total Annual Obligation Authority	\$50,543	297,251	\$ 57,473	371,402	\$ 66,680	394,011						

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

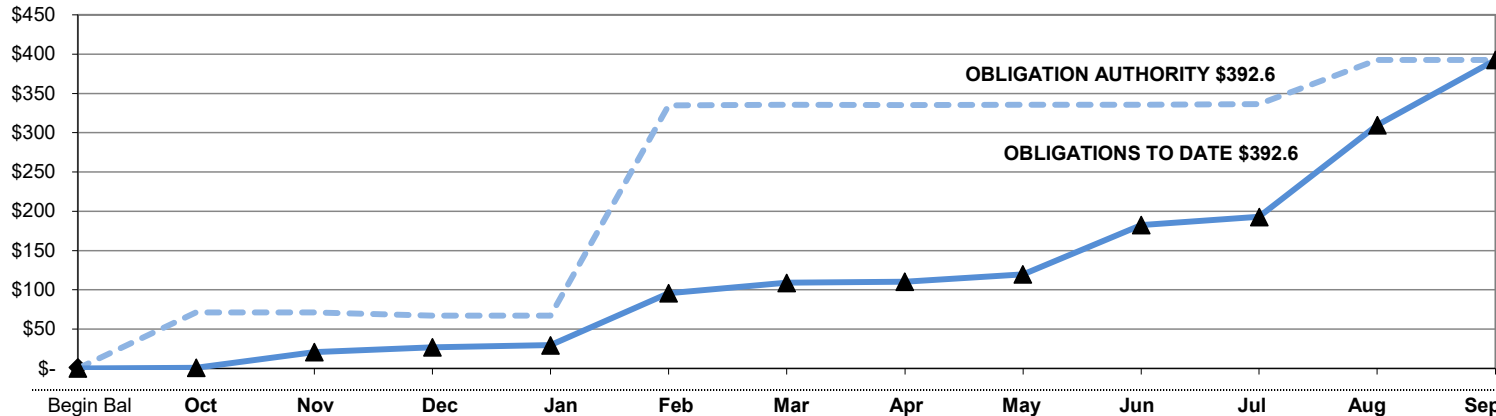
**STATUS OF FEDERAL HIGHWAY APPORTIONMENTS  
FEDERAL FY-2023  
SEPTEMBER 30, 2023**

APPORTIONMENT TYPE	APPORT	FAST Act & IJA	TRANSFERS	TOTAL	OBLIGATIONS <sup>(A)</sup>	CURRENT	ADVANCED	UNPAID
	BALANCE 9/30/2022	FY-2023 APPORT <sup>(B)</sup>	ADJ & SPECIAL APPORT			APPORT	BALANCE	
National Hwy Perf Prog (NHPP)	2,919,312	207,541,470	(26,000,000)	184,460,782	183,346,507	1,114,276	246,268,565	99,733,964
Highway Bridge Program	-	-	-	-	-	-	-	22,613
STBG/STP - Bridge Off System	71,480	5,036,343	-	5,107,823	5,107,823	-	-	5,026,563
STBG/STP - Flexible - Any Area	4,224,231	43,418,458	33,076,924	80,719,612	80,673,061	46,552	100,963,203	50,435,695
STBG/STP - MAPA - Omaha	7,529,619	15,115,820	-	22,645,439	20,610,766	2,034,673	22,066,120	24,981,490
STBG/STP - LCLC - Lincoln	20,429,489	7,139,647	-	27,569,136	5,751,977	21,817,160	-	6,745,530
STBG/STP - 5,001 to 200,000 Pop	693,793	-	-	693,793	693,793	-	-	20,527,012
STBG/STP - 5,000 & Less Pop	183,876	15,187,786	-	15,371,662	15,371,662	-	-	7,396,246
STBG 5K-49,999 Population	617,854	8,107,333	-	8,725,187	7,418,282	1,306,905	-	5,997,471
STBG 50K-200,000 Population	1,813,121	1,849,383	-	3,662,504	-	3,662,504	-	-
Congestion Mitigation & Air Qual	5,271,890	11,205,146	(276,240)	16,200,796	15,040,442	1,160,354	-	13,711,874
Carbon Reduction under 5,000 & Les	1,804,692	1,840,785	-	3,645,477	-	3,645,477	-	-
Carbon Reduction 5K-49,999 Pop	963,355	982,622	-	1,945,977	-	1,945,977	-	-
Carbon Reduction 50K-200,000 Pop	219,753	224,148	-	443,901	-	443,901	-	-
Carbon Reduction >200,000 Pop	3,000,985	3,061,005	-	6,061,990	-	6,061,990	-	-
Carbon Reduction Prog Flex	3,224,730	1,413,740	(1,838,711)	2,799,759	-	2,799,759	-	-
Protect Program IJJA	10,266,897	5,129,258	(5,238,213)	10,157,942	5,764,119	4,393,823	-	5,764,119
Protect Planning IJJA	209,529	213,719	-	423,248	-	423,248	-	-
Highway Safety Improvemt Prog	35,298,968	20,201,523	-	55,500,491	24,236,183	31,264,308	715,919	27,026,200
Rail-Hwy - Hazard Elimination	1,254,081	3,952,395	-	5,206,476	5,206,476	-	-	7,419,415
Rail-Hwy - Protection Devices	9,919,521	-	-	9,919,521	3,089,211	6,830,310	-	4,457,256
Highway Planning	3,280,051	5,464,719	(4,000)	8,740,770	5,425,163	3,315,607	-	9,200,024
Research	19,427	1,821,573	893,742	2,734,742	1,116,849	1,617,893	141,795	7,335,089
Metropolitan Planning	882,822	2,230,188	-	3,113,010	2,279,375	833,635	-	3,407,947
National Hwy Freight Program	512,211	10,020,078	-	10,532,289	-	10,532,289	-	383,463
TAP - Flex	6,099,905	4,277,984	-	10,377,889	571,938	9,805,951	-	1,082,420
TAP - >200,000 Population	3,247,712	3,084,839	(500,000)	5,832,551	3,037,815	2,794,736	-	3,431,131
TAP - 50K - 200,000 Population	220,948	225,894	-	446,842	-	446,842	-	-
TAP - 5,001 to 200,000 Population	582,841	-	-	582,841	-	582,841	-	477,221
TAP - 5K-49,999 Population	968,591	990,273	-	1,958,864	-	1,958,864	863,014	-
TAP - 5,000 and Less Population	3,522,825	1,855,118	-	5,377,943	148,756	5,229,187	-	484,467
Recreational Trails	3,613,649	1,217,387	(332,174)	4,498,862	1,327,081	3,171,781	-	2,008,802
Enhancement	1,010	-	-	1,010	1,009	1	-	321,421
Safe Routes to School Prog	243,972	-	-	243,972	-	243,972	-	-
Redistribution - Certain Auth.	-	4,219,062	-	4,219,062	4,219,062	-	-	4,116,102
Repurposed/Special Earmark	-	-	-	-	-	-	-	1,084,840
Other	-	-	-	-	-	-	-	-
<b>Total Formula Funds</b>	<b>\$ 133,113,140</b>	<b>\$ 387,027,695</b>	<b>\$ (218,672)</b>	<b>\$ 519,922,163</b>	<b>\$ 390,437,349</b>	<b>\$ 129,484,814</b>	<b>\$ 371,018,616</b>	<b>\$ 312,578,375</b>
Allocated/Discretionary Funds	495,857	-	1,962,064	2,457,921	2,244,225	213,696	-	2,000,153
<b>Total Subject to Annual Obligation Limits</b>	<b>\$ 133,608,997</b>	<b>\$ 387,027,695</b>	<b>\$ 1,743,392</b>	<b>\$ 522,380,084</b>	<b>\$ 392,681,574</b>	<b>\$ 129,698,510</b>	<b>\$ 371,018,616</b>	<b>\$ 314,578,528</b>
Special Limit/Allocated Exempt	103,006,753	75,330,895	4,672,492	183,010,140	59,015,467	123,994,673	-	51,565,936
Equity Bonus	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ 236,615,750</b>	<b>\$ 462,358,590</b>	<b>\$ 6,415,884</b>	<b>\$ 705,390,224</b>	<b>\$ 451,697,041</b>	<b>\$ 253,693,183</b>	<b>\$ 371,018,616</b>	<b>\$ 366,144,464</b>

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

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

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



	Begin Bal	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<b>Obligation Authority</b>	<b>0.0</b>	<b>71.0</b>	<b>71.1</b>	<b>67.0</b>	<b>67.1</b>	<b>334.9</b>	<b>335.6</b>	<b>335.3</b>	<b>335.5</b>	<b>335.7</b>	<b>336.3</b>	<b>392.6</b>	<b>392.6</b>
<b>OA Used</b>	<b>0.0</b>	<b>0.7</b>	<b>20.8</b>	<b>26.8</b>	<b>29.5</b>	<b>95.8</b>	<b>108.9</b>	<b>110.2</b>	<b>119.6</b>	<b>182.4</b>	<b>192.8</b>	<b>309.6</b>	<b>392.6</b>

	<u>FEDERAL FY-2022</u>		<u>FEDERAL FY-2023</u>		
	<u>OBLIGATION AUTHORITY</u>		<u>OBLIGATION AUTHORITY</u>		
<u>FORMULA AND ALLOCATED FUNDS SUBJECT TO ANNUAL OBLIGATION LIMITATION</u>	As of September 30, 2022		As of September 30, 2023		
Formula Obligation Limitation	\$	345.4	\$	339.0	
August Redistribution		26.0		55.0	
Redistribution - TIFIA		-		-	Period Expired
Transfers	\$	0.8	\$	(3.2)	100.0%
<b>Subtotal</b>	<b>\$</b>	<b>372.2</b>	<b>\$</b>	<b>390.8</b>	
Other Allocation Obligation Limitation		0.1		1.8	
<b>Annual Obligation Limitation</b>	<b>\$</b>	<b>372.3</b>	<b>\$</b>	<b>392.6</b>	
Formula Obligations to Date		(372.3)		(390.4)	Obligated
Allocated Obligations to Date		-		(2.2)	100.0%
<b>Subtotal</b>	<b>\$</b>	<b>(372.3)</b>	<b>\$</b>	<b>(392.6)</b>	
<b>Obligation Authority Balance</b>		<b>0.0</b>	<b>\$</b>	<b>-</b>	
<u>SPECIAL LIMITATION</u>					
National Highway Perf Exempt		4.5		4.5	
Highway Infrastructure (NON-COVID)		68.8		0.0	
HIP Bridge Formula Program-FY23		0.0		38.3	
HIP Bridge Formula PGM Off-Sys-FY23		0.0		6.7	
HIP Natl Electric Vhcle Infra-FY23		0.0		6.4	
Emergency Rel 2022 Supplement		20.8		0.0	
Hwy Infra Prog for Comm Proj Congr-Directed		5.0		0.0	
HIP Commnty Proj Cong-DIR 2023		0.0		6.0	
National Infrastructure Investments Build 2020		7.6		0.0	
Hwy Infra Brdg Repl-2023 APPN		0.0		19.4	
Previous Years Funding		61.3		101.7	
<b>Total Special Obligation Limitation</b>	<b>\$</b>	<b>168.0</b>	<b>\$</b>	<b>183.0</b>	
Obligations to Date		(64.7)		(59.0)	
<b>Obligation Authority Balance</b>	<b>\$</b>	<b>103.3</b>	<b>\$</b>	<b>124.0</b>	

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

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY SYSTEM**

**CURRENT MONTH - SEPTEMBER 2023**

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
<b>STATE</b>	PRELIMINARY ENGINEERING	2,884,876.19	0.00	0.00	14,656.46	25,083.71	2,924,616.36
	RIGHT OF WAY	216,023.23	0.00	0.00	2,033.67	0.00	218,056.90
	CONSTRUCTION	16,892,152.53	38,560,793.12	16,920.23	993,341.87	(0.22)	56,463,207.53
	CONSTRUCTION ENGINEERING	897,766.46	1,553,940.70	1,543.67	62,247.72	5,823.06	2,521,321.61
	PLANNING & RESEARCH	8,856.45	36,673.72	0.00	0.00	4,828.15	50,358.32
	<b>TOTAL</b>	<b>\$ 20,899,674.86</b>	<b>\$ 40,151,407.54</b>	<b>\$ 18,463.90</b>	<b>\$ 1,072,279.72</b>	<b>\$ 35,734.70</b>	<b>\$ 62,177,560.72</b>
<b>LOCAL</b>	PRELIMINARY ENGINEERING	724,042.90	565,711.64	(511,384.66)	44,894.87	0.00	823,264.75
	RIGHT OF WAY	796.76	12,792.10	133,183.87	864.90	(131,423.51)	16,214.12
	CONSTRUCTION	805,603.65	14,972,802.07	113,242.16	(10,995,008.85)	29,496.37	4,926,135.40
	CONSTRUCTION ENGINEERING	108,795.37	800,500.82	10,744.92	(407,809.31)	0.00	512,231.80
	<b>TOTAL</b>	<b>\$ 1,639,238.68</b>	<b>\$ 16,351,806.63</b>	<b>\$ (254,213.71)</b>	<b>\$ (11,357,058.39)</b>	<b>\$ (101,927.14)</b>	<b>\$ 6,277,846.07</b>
<b>NON-HWY</b>	PRELIMINARY ENGINEERING	1,447,305.56	22,680.38	0.00	21,449.89	531.97	1,491,967.80
	RIGHT OF WAY	467,991.37	0.00	0.00	0.00	0.00	467,991.37
	CONSTRUCTION	0.00	1,134,251.79	0.00	283,562.94	0.00	1,417,814.73
	CONSTRUCTION ENGINEERING	640,684.89	7,509.14	0.00	1,321.73	9.29	649,525.05
	TRAFFIC SAFETY & TRANS	10,661.09	817,222.54	0.00	0.00	0.00	827,883.63
	PLANNING & RESEARCH	303,124.68	949,663.39	0.00	35,399.72	12,493.93	1,300,681.72
	PUBLIC TRANSPORTATION ASSIST	370,094.85	1,460,527.07	0.00	0.00	33,260.94	1,863,882.86
	INFORMATION TECHNOLOGY	37,662.04	93,942.80	0.00	0.00	0.00	131,604.84
	BROADBAND	359,019.20	0.00	0.00	0.00	0.00	359,019.20
	<b>TOTAL</b>	<b>\$ 3,636,543.68</b>	<b>\$ 4,485,797.11</b>	<b>\$ 0.00</b>	<b>\$ 341,734.28</b>	<b>\$ 46,296.13</b>	<b>\$ 8,510,371.20</b>
<b>TOTAL - CURRENT MONTH</b>		<b>\$ 26,175,457.22</b>	<b>\$ 60,989,011.28</b>	<b>\$ (235,749.81)</b>	<b>\$ (9,943,044.39)</b>	<b>\$ (19,896.31)</b>	<b>\$ 76,965,777.99</b>

**FISCAL YEAR TO DATE - SEPTEMBER 2023**

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
<b>STATE</b>	PRELIMINARY ENGINEERING	8,593,468.82	0.00	562.86	38,065.92	60,107.54	8,692,205.14
	RIGHT OF WAY	1,645,421.69	0.00	0.00	71,366.34	0.00	1,716,788.03
	CONSTRUCTION	86,783,443.19	177,516,062.14	112,158.02	7,501,454.52	25,514.04	271,938,631.91
	CONSTRUCTION ENGINEERING	2,156,333.51	4,454,748.48	3,875.71	186,210.72	16,358.78	6,817,527.20
	PLANNING & RESEARCH	38,774.85	134,697.57	0.00	0.00	11,390.19	184,862.61
	<b>TOTAL</b>	<b>\$ 99,217,442.06</b>	<b>\$ 182,105,508.19</b>	<b>\$ 116,596.59</b>	<b>\$ 7,797,097.50</b>	<b>\$ 113,370.55</b>	<b>\$ 289,350,014.89</b>
<b>LOCAL</b>	PRELIMINARY ENGINEERING	870,936.32	1,284,479.44	(478,619.72)	106,992.15	0.00	1,783,788.19
	RIGHT OF WAY	4,427.36	516,742.46	323,704.61	28,956.18	(89,671.93)	784,158.68
	CONSTRUCTION	3,350,627.61	29,398,093.13	807,675.27	(8,448,730.89)	76,955.96	25,184,621.08
	CONSTRUCTION ENGINEERING	355,264.70	1,214,043.61	49,068.71	(228,662.59)	261.21	1,389,975.64
	<b>TOTAL</b>	<b>\$ 4,581,255.99</b>	<b>\$ 32,413,358.64</b>	<b>\$ 701,828.87</b>	<b>\$ (8,541,445.15)</b>	<b>\$ (12,454.76)</b>	<b>\$ 29,142,543.59</b>
<b>NON-HWY</b>	PRELIMINARY ENGINEERING	4,304,380.53	64,304.98	0.00	39,000.00	2,320.67	4,410,006.18
	RIGHT OF WAY	688,495.75	0.00	0.00	0.00	0.00	688,495.75
	CONSTRUCTION	584,397.12	1,270,024.34	0.00	317,506.04	0.00	2,171,927.50
	CONSTRUCTION ENGINEERING	1,856,942.07	67,857.48	0.00	16,408.77	9.29	1,941,217.61
	TRAFFIC SAFETY & TRANS	252,265.20	1,811,444.73	0.00	0.00	0.00	2,063,709.93
	PLANNING & RESEARCH	1,028,664.13	1,875,924.69	0.00	36,761.28	66,027.35	3,007,377.45
	PUBLIC TRANSPORTATION ASSIST	1,070,980.25	3,996,185.01	(181.61)	33,216.17	93,762.98	5,193,962.80
	INFORMATION TECHNOLOGY	94,679.68	256,028.28	0.00	0.00	0.00	350,707.96
	BROADBAND	407,490.13	0.00	0.00	0.00	0.00	407,490.13
	<b>TOTAL</b>	<b>\$ 10,288,294.86</b>	<b>\$ 9,341,769.51</b>	<b>\$ (181.61)</b>	<b>\$ 442,892.26</b>	<b>\$ 162,120.29</b>	<b>\$ 20,234,895.31</b>
<b>TOTAL - FISCAL YEAR TO DATE</b>		<b>\$ 114,086,992.91</b>	<b>\$ 223,860,636.34</b>	<b>\$ 818,243.85</b>	<b>\$ (301,455.39)</b>	<b>\$ 263,036.08</b>	<b>\$ 338,727,453.79</b>

**TRANSPORTATION FINANCING  
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT  
SEPTEMBER 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	2,230,650,991.70	1,174,847,386.30	1,055,803,605.40	20,899,674.86	99,217,442.06	204,627,758.76
	FEDERAL	1,721,089,489.84	1,507,517,136.86	213,572,352.98	40,151,407.54	182,105,508.19	328,444,282.92
	COUNTY	3,533,226.19	3,221,750.11	311,476.08	18,463.90	116,596.59	486,939.73
	CITY	111,367,989.16	90,749,258.10	20,618,731.06	1,072,279.72	7,797,097.50	20,170,475.69
	OTHER	18,008,111.94	14,864,645.66	3,143,466.28	35,734.70	113,370.55	419,724.36
<b>STATE HIGHWAY SYSTEM TOTALS</b>		<b>\$ 4,084,649,808.83</b>	<b>\$ 2,791,200,177.03</b>	<b>\$ 1,293,449,631.80</b>	<b>\$ 62,177,560.72</b>	<b>\$ 289,350,014.89</b>	<b>\$ 554,149,181.46</b>
LOCAL HIGHWAY SYSTEM							
	STATE	65,237,633.57	46,873,944.32	18,363,689.25	1,639,238.68	4,581,255.99	7,649,543.46
	FEDERAL	345,085,735.12	261,561,251.99	83,524,483.13	16,351,806.63	32,413,358.64	48,329,236.63
	COUNTY	22,520,639.04	16,015,723.28	6,504,915.76	(254,213.71)	701,828.87	1,316,162.20
	CITY	106,272,923.34	60,823,466.41	45,449,456.93	(11,357,058.39)	(8,541,445.15)	(5,526,071.61)
	OTHER	7,236,759.06	5,564,816.00	1,671,943.06	(101,927.14)	(12,454.76)	121,713.75
<b>LOCAL HIGHWAY SYSTEM TOTALS</b>		<b>\$ 546,353,690.13</b>	<b>\$ 390,839,202.00</b>	<b>\$ 155,514,488.13</b>	<b>\$ 6,277,846.07</b>	<b>\$ 29,142,543.59</b>	<b>\$ 51,890,584.43</b>
NON-HIGHWAY							
	STATE	533,700,850.28	443,237,667.83	90,463,182.45	3,636,543.68	10,288,294.86	67,057,152.25
	FEDERAL	298,363,672.90	141,065,468.09	157,298,204.81	4,485,797.11	9,341,769.51	28,183,692.78
	COUNTY	363,491.65	320,092.85	43,398.80	0.00	(181.61)	(28,115.73)
	CITY	10,905,965.15	5,907,299.57	4,998,665.58	341,734.28	442,892.26	956,322.83
	OTHER	16,634,712.72	13,361,466.35	3,273,246.37	46,296.13	162,120.29	940,794.69
<b>NON-HIGHWAY TOTALS</b>		<b>\$ 859,968,692.70</b>	<b>\$ 603,891,994.69</b>	<b>\$ 256,076,698.01</b>	<b>\$ 8,510,371.20</b>	<b>\$ 20,234,895.31</b>	<b>\$ 97,109,846.82</b>
<b>GRAND TOTALS</b>		<b>\$ 5,490,972,191.66</b>	<b>\$ 3,785,931,373.72</b>	<b>\$ 1,705,040,817.94</b>	<b>\$ 76,965,777.99</b>	<b>\$ 338,727,453.79</b>	<b>\$ 703,149,612.71</b>

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

<b>WORK PHASE</b>	<b>ACTIVE PROJECTS ALLOTMENT</b>	<b>LIFE TO DATE EXPENSES</b>	<b>ALLOTMENT BALANCE</b>	<b>CURRENT MONTH EXPENSE</b>	<b>FISCAL YEAR EXPENSE</b>	<b>CALENDAR YEAR EXPENSE</b>
PRELIMINARY ENGINEERING	626,618,187.01	396,392,623.69	230,225,563.32	5,598,868.11	15,293,489.64	43,352,982.52
RIGHT OF WAY	150,838,335.90	108,428,819.79	42,409,516.11	702,262.39	3,189,442.46	8,937,233.45
UTILITIES	46,297,061.23	26,678,218.65	19,618,842.58	199,549.67	467,539.22	2,294,667.99
CONSTRUCTION	4,076,419,841.09	2,924,171,607.04	1,152,248,234.05	62,607,607.99	298,827,641.27	587,437,878.46
CONSTRUCTION ENGINEERING	294,868,645.30	157,862,142.22	137,006,503.08	3,683,078.46	10,148,720.45	25,025,953.80
TRAFFIC SAFETY	46,849,055.37	21,314,657.67	25,534,397.70	827,883.63	2,063,709.93	5,211,537.00
PLANNING & RESEARCH	105,911,854.15	68,291,992.14	37,619,862.01	1,351,040.04	3,192,240.06	12,975,192.76
PUBLIC TRANSPORTATION	140,079,317.98	79,872,866.42	60,206,451.56	1,863,882.86	5,193,962.80	16,601,230.32
INFORMATION TECHNOLOGY	3,089,893.63	2,918,446.10	171,447.53	131,604.84	350,707.96	1,312,936.41
<b>GRAND TOTALS</b>	<b>\$ 5,490,972,191.66</b>	<b>\$ 3,785,931,373.72</b>	<b>\$ 1,705,040,817.94</b>	<b>\$ 76,965,777.99</b>	<b>\$ 338,727,453.79</b>	<b>\$ 703,149,612.71</b>

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

<b>FUND</b>	<b>ACTIVE PROJECTS ALLOTMENT</b>	<b>LIFE TO DATE EXPENSES</b>	<b>ALLOTMENT BALANCE</b>	<b>CURRENT MONTH EXPENSE</b>	<b>FISCAL YEAR EXPENSE</b>	<b>CALENDAR YEAR EXPENSE</b>
STATE FUNDS						
ROADS OPERATION FUND	1,586,721,286.40	1,012,579,679.32	574,141,607.08	17,072,495.93	61,113,760.42	180,071,302.57
ROADS OPERATION FUND AC*	229,405,622.70	40,994,851.17	188,410,771.53	(4,432,558.99)	(3,438,438.74)	(3,877,044.96)
GRADE CROSSING FUND	1,942,567.50	1,175,010.55	767,556.95	0.00	37,882.96	204,201.61
GRADE SEPARATION-TMT	9,100,206.75	9,145,903.83	(45,697.08)	523,797.99	554,967.71	582,600.99
MAPA BRIDGE STUDY	98,125.88	98,124.61	1.27	0.00	0.00	3,638.50
RECREATION ROAD FUND	18,222,137.57	14,817,802.65	3,404,334.92	567,420.88	1,389,773.45	3,172,601.92
ST HWY CAPITAL IMPR	752,440,282.13	401,955,740.78	350,484,541.35	7,649,484.07	39,488,041.33	66,599,193.98
STATE AID BRIDGE	2,455,492.04	2,024,018.47	431,473.57	624.66	7,209.06	45,337.04
TRANS INFRA BANK	229,203,754.58	182,167,867.07	47,035,887.51	4,794,192.68	14,933,796.72	32,532,622.82
<b>TOTAL STATE FUNDS</b>	<b>\$ 2,829,589,475.55</b>	<b>\$ 1,664,958,998.45</b>	<b>\$ 1,164,630,477.10</b>	<b>\$ 26,175,457.22</b>	<b>\$ 114,086,992.91</b>	<b>\$ 279,334,454.47</b>
FEDERAL FUNDS	2,364,538,897.86	1,910,143,856.94	454,395,040.92	60,989,011.28	223,860,636.34	404,957,212.33
COUNTY FUNDS	26,417,356.88	19,557,566.24	6,859,790.64	(235,749.81)	818,243.85	1,774,986.20
CITY FUNDS	228,546,877.65	157,480,024.08	71,066,853.57	(9,943,044.39)	(301,455.39)	15,600,726.91
OTHER FUNDS	41,879,583.72	33,790,928.01	8,088,655.71	(19,896.31)	263,036.08	1,482,232.80
<b>GRAND TOTALS</b>	<b>\$ 5,490,972,191.66</b>	<b>\$ 3,785,931,373.72</b>	<b>\$ 1,705,040,817.94</b>	<b>\$ 76,965,777.99</b>	<b>\$ 338,727,453.79</b>	<b>\$ 703,149,612.71</b>

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



**Build Nebraska Act  
Financial Status  
September 30, 2023**

The Build Nebraska Act (BNA) was passed into law in May 2011 (LB 84, codified as law 39-2703) and the State Highway Capital Improvement fund was created. The Department was given the authority to adopt and promulgate rules and regulations to carry out this act. The Build Nebraska Act's effective period is from July 1, 2013 through June 30, 2042.

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

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

State Highway Capital Improvement Fund							
	Current Month	Fiscal Year To Date	Active Projects			Active Projects Unexpended Balance	Planned Future Expenditures
			Prior Fiscal Years	Completed Projects	Life To Date		
<b>Revenue</b>	\$ 8,271,849.86	\$ 25,696,144.77			\$ 741,162,446.01		
<b>Expenditures</b>							
Expressway and High Priority Corridors	7,630,782.12	39,085,604.29	330,199,254.64	80,752,269.33	450,037,128.26	343,237,056.79	270,614,097.66
Other Highways	18,701.95	402,437.04	32,268,444.81	157,756,451.54	190,427,333.39	7,247,484.56	168,510,724.70
<b>Total</b>	<b>\$ 7,649,484.07</b>	<b>\$ 39,488,041.33</b>	<b>\$ 362,467,699.45</b>	<b>\$ 238,508,720.87</b>	<b>\$ 640,464,461.65</b>	<b>\$ 350,484,541.35</b>	<b>\$ 439,124,822.36</b>
<b>Funds Available to be Expended on Active Project and Planned Future Projects</b>					<b>\$ 100,697,984.36</b>		

**Transportation Innovation Act  
Financial Status  
September 30, 2023**

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

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

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

**1 Accelerated State Highway Capital Improvement Program**

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

**2 County Bridge Match Program**

The purpose of this program is to promote innovative solutions and provide additional funding to accelerate the repair and replacement of deficient bridges on the county road system. The funding is limited to \$40 million and this program terminates on June 30, 2029.

**3 Economic Opportunity Program**

The purpose of this program is to finance transportation improvements to attract and support new businesses and business expansions by successfully connecting such businesses to the transportation network. The funding is limited to \$20 million.

	Transportation Infrastructure Bank (TIB)					Active Projects Unexpended Balance	Planned Projects
	Current Month	Fiscal Year To Date	Active Projects Prior Fiscal Years	Completed Projects	Life To Date		
<b>Revenue</b>	\$ 2,454,153.81	\$ 7,768,010.14			\$ 222,465,345.08		
<b>Expenditures</b>							
Accelerated State Highway Capital Improvement Program	4,500,995.07	12,236,771.12	154,712,618.73	869,416.40	167,818,806.25	32,839,313.73	273,633,292.47
County Bridge Match Program	293,197.61	2,112,628.48	11,321,451.62	3,607,407.44	17,041,487.54	12,396,573.78	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	\$ 4,794,192.68	\$ 14,933,796.72	\$ 167,234,070.35	\$ 7,874,587.10	\$ 190,042,454.17	\$ 47,035,887.51	\$ 288,355,978.47
<b>Funds Available to be Expended on Active Project and Planned Future Projects</b>					\$ 32,422,890.91		

## FEDERAL FUND PURCHASE PROGRAM FINANCIAL STATUS

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

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

## Soft Match Balance By County

As of September, 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