

State of Nebraska Department of Roads

Fiscal Year Ending June 30, 2014

Annual Financial Report



Annual Financial Report For Fiscal Year 2014

July 1, 2013 thru June 30, 2014

NDOR

Nebraska
Department of Roads

Table of Contents

Highlights.....	1
-----------------	---

Financial Statements

Comparative Statement of Net Assets.....	2
Comparative Statement of Operations.....	4
Balance Sheet by Fund.....	6
Fund Variances and Investment Earnings.....	8
Fund Balances.....	9
Changes in Fund Balances Statement.....	10

Receipts

Nebraska Transportation Financing.....	12
Department Receipts.....	14
Receipt Analysis.....	16
Motor Fuel Tax and Appropriation History.....	18

Expenditures

Budget Status by Resource.....	20
Budget State by Program/Function.....	21
Program Status Report Monthly.....	22
Program Status Fiscal Year to Date.....	23
Budget Status by Organizational Element.....	24
Highway Maintenance.....	25
Resource Expenditure.....	26
Program/Function Expenditure.....	28

Project Finance

Highway Construction Contract Lettings FY-14.....	30
Highway Construction Contract Lettings 10 Year Analysis.....	31
Federal Apportionment Definitions.....	32
Apportioned Federal Funds.....	33
Status of Federal Apportionments.....	34
Status of Obligation Authority.....	35
Status of Programs with Obligation Limits.....	36
Federal Funds Purchase Program.....	37
Expense Summary by Road System.....	38
Expense Summary by Road System by Financing Participant.....	39
Expense Summary by Work Phase.....	40
Expense Summary by Financing Participant.....	41
ARRA Financial Status.....	42



FY-2014 HIGHLIGHTS

- ❖ Long term assets increased in value by \$ 99 million from the prior year (page 3)
- ❖ Annual invested cash balances earned \$3.7 million in interest with an average interest rate of 1.9% (page 8)
- ❖ State receipts exceeded the Highway Cash Fund Appropriation by \$7.2 million or 1.8% (page 15)
- ❖ Received \$820.6 million in total receipts (page 15)
 - \$446 million in state receipts
 - Includes \$51 million of the new Build Nebraska Act Revenue receipted into the State Highway Capital Improvement Fund.
 - \$349 million in federal receipts
 - \$ 26 million in other receipts
- ❖ State fuel tax averaged 26.4¢ (page 16)
- ❖ Spent \$772 million or 90.5% of the total budget (page 21)
 - \$564 million, 73% for highway construction and related expenses
 - \$147 million, 19% for highway maintenance and operations
 - \$ 60 million, 8% for administration and supportive services
- ❖ Let highway construction contracts of \$451 million, a new record high (page 30 and 31)
- ❖ Spent \$564 million for highway construction and related expenses (pages 38 thru 41)
 - \$398 million on the state highway system
 - \$ 89 million on local streets and roads
 - \$ 77 million on non-specific highway purposes
(preliminary engineering, safety, planning, research, and public transportation assistance)

COMPARATIVE 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 Comparative Statement of Net Assets, page 3, presents the financial position of the Nebraska Department of Roads and includes all funds. Separate reports portray the detail operations and status of the Recreation Road, Grade Crossing, State Aid Bridge, and State Highway Capital Improvement 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 Roads utilizes the accrual basis of accounting modified by the recording of State Highway User Revenues on a cash basis. Accrual basis of accounting reflects costs in the period the costs are incurred, not necessarily when payment is made and similarly reflects revenue in the period it is earned and not necessarily when it is collected.

STATEMENT OF NET ASSETS
JUNE 2014

	Current Month Balance	Previous Month Balance	Difference	%	Prior Year's Balance	Difference	%
Assets							
Current Assets							
Cash & Cash Equivalents	250,946,889	237,237,126	13,709,763	5.78%	202,053,314	48,893,575	24.20%
Federal Receivables	293,353	11,353,560	(11,060,207)	-97.42%	959,168	(665,815)	-69.42%
Other Receivables	4,108,700	4,528,205	(419,505)	-9.26%	6,401,390	(2,292,690)	-35.82%
Inventories	8,550,846	7,826,072	724,774	9.26%	7,602,565	948,281	12.47%
Total Current Assets	263,899,788	260,944,963	2,954,825	1.13%	217,016,437	46,883,351	21.60%
Capital Assets							
Equipment	58,550,881	59,442,426	(891,545)	-1.50%	69,845,064	(11,294,183)	-16.17%
Land	510,513,774	502,399,045	8,114,729	1.62%	502,399,045	8,114,729	1.62%
Infrastructures	7,519,439,973	7,429,424,191	90,015,782	1.21%	7,428,761,713	90,678,260	1.22%
Buildings	79,436,211	78,915,610	520,601	0.66%	78,946,707	489,504	0.62%
Total Capital Assets	8,167,940,839	8,070,181,273	97,759,566	1.21%	8,079,952,529	87,988,310	1.09%
Total Assets	\$ 8,431,840,628	\$ 8,331,126,235	\$ 100,714,393	1.21%	\$ 8,296,968,964	\$ 134,871,661	1.63%
Liabilities							
Current Liabilities							
Accounts Payable	321,848	3,651,009	(3,329,161)	-91.18%	129,598	192,250	148.34%
Retention Payable	1,672,090	1,717,183	(45,093)	-2.63%	4,326,875	(2,654,785)	-61.36%
Other Payables	8,283,735	10,044,720	(1,760,985)	-17.53%	8,348,479	(64,744)	-0.78%
Total Current Liabilities	10,277,674	15,412,912	(5,135,239)	-33.32%	12,804,951	(2,527,279)	-19.74%
Total Liabilities	10,277,674	15,412,912	(5,135,239)	-33.32%	12,804,951	(2,527,279)	-19.74%
Net Assets							
Capital Equity							
Capital	8,167,940,839	8,070,181,273	97,759,566	1.21%	8,079,952,529	87,988,309	1.09%
Total Capital Equity	8,167,940,839	8,070,181,273	97,759,566	1.21%	8,079,952,529	87,988,309	1.09%
Fund Balance							
Reserved Fund Balance	6,878,756	6,112,108	766,648	12.54%	3,318,108	3,560,648	107.31%
Unreserved Fund Balance	246,743,359	239,419,943	7,323,416	3.06%	200,893,376	45,849,983	22.82%
Total Fund Balance	253,622,115	245,532,051	8,090,064	3.29%	204,211,484	49,410,631	24.20%
Total Net Assets	8,421,562,954	8,315,713,323	105,849,632	1.27%	8,284,164,013	137,398,942	1.66%
Total Liabilities and Net Assets	\$ 8,431,840,628	\$ 8,331,126,235	\$ 100,714,393	1.21%	\$ 8,296,968,964	\$ 134,871,663	1.63%

**Numbers may not add due to rounding.

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 5, presents the financial position of the Nebraska Department of Roads and includes all funds. Separate reports portray the detail operations and status of the Recreation Road, Grade Crossing, State Aid Bridge, and State Highway Capital Improvement 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 5 of this report and those receipt figures seen on page 15 are not the same. The figures on page 5 are based on accrual accounting. The receipt figures on page 15 reflect the actual cash collected from the identified sources during the fiscal year.
- 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, and the State Highway Capital Improvement Fund.
- FEDERAL** - The federal reimbursable share of Department expenditures as of the date of publication.
- LOCAL** - Reimbursable share of Department expenditures from local Nebraska government subdivisions (cities and counties) for their participating share.
- OTHER ENTITIES** - Reimbursable share of Department expenditures from other entities (states, railroads, etc.) for their participating share.
- COSTS** - 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.
- SUPPORTIVE SERVICES** - 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 Roads utilizes the accrual basis of accounting modified by the recording of State Highway User Revenues on a cash basis. Accrual basis of accounting reflects costs in the period the costs are incurred, not necessarily when payment is made and similarly reflects revenue in the period it is earned and not necessarily when it is collected.

**STATEMENT OF OPERATIONS
ALL OPERATING FUNDS
JUNE 2014**

	CURRENT MONTH	PREVIOUS MONTH	DIFFERENCE	%	CURRENT FISCAL YEAR TO DATE	PREVIOUS FISCAL YEAR TO DATE	DIFFERENCE	%
Revenue								
State Revenues	39,874,718	37,386,663	2,488,055	6.65%	445,007,806	378,415,962	66,591,844	17.60%
Federal Reimbursements	27,670,022	28,488,391	(818,369)	-2.87%	348,988,481	363,131,068	(14,142,587)	-3.89%
Local Financing	806,215	1,212,896	(406,681)	-33.53%	16,103,981	14,248,509	1,855,472	13.02%
Other Entities Revenues	1,663,926	1,390,590	273,336	19.66%	8,212,329	7,078,039	1,134,290	16.03%
Total Revenue	\$ 70,014,881	\$ 68,478,540	\$ 1,536,341	2.24%	\$ 818,312,597	\$ 762,873,578	\$ 55,439,019	7.27%
Expenditures								
Administration	1,197,774	1,231,273	(33,499)	-2.72%	16,077,916	16,254,207	(176,291)	-1.08%
Highway Maintenance	11,460,054	11,665,707	(205,653)	-1.76%	147,467,141	121,190,775	26,276,366	21.68%
Capital Facilities	69,181	114,580	(45,399)	-39.62%	520,601	232,519	288,082	123.90%
Supportive Services	2,743,209	2,927,071	(183,862)	-6.28%	42,938,196	40,538,204	2,399,992	5.92%
Construction	46,459,835	50,091,992	(3,632,157)	-7.25%	548,153,412	565,875,673	(17,722,261)	-3.13%
Office of Highway Safety	183,368	469,455	(286,087)	-60.94%	4,637,559	4,892,935	(255,376)	-5.22%
Public Transit	581,465	1,205,879	(624,414)	-51.78%	12,658,103	15,889,533	(3,231,430)	-20.34%
Total Expenditures	\$ 62,694,885	\$ 67,705,957	\$ (5,011,071)	-7.40%	\$ 772,452,927	\$ 764,873,847	\$ 7,579,081	0.99%
Excess Revenue (Expenditures)	\$ 7,319,996	\$ 772,583	\$ 6,547,412	-847.47%	\$ 45,859,670	\$ (2,000,269)	\$ 47,859,939	-2392.68%

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

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 Roads 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 Operations Cash Fund up to the limit as established by the Legislature.

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 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.

State Highway Capital Improvement Fund = State statute 39-2703 established this fund to receive 85% of one quarter of one percent of 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 Roads.

**BALANCE SHEET BY FUND
JUNE 2014**

	Roads Operations 2270	Highway Cash 2271	Grade Separations 2670	Grade Crossing 2671	Recreation Road 2672	State Aid Bridge 7757	State Hwy Capital Imprvmt 2274	Total
ASSETS								
Cash	163,074,465	33,588,173	10,157,618	1,789,186	18,658,474	2,306,462	21,364,736	250,939,114
Other Current Assets	12,960,674	-	-	-	-	-	-	12,960,674
Capital Assets	8,167,940,839	-	-	-	-	-	-	8,167,940,839
Total Assets	\$ 8,343,975,978	\$ 33,588,173	\$ 10,157,618	\$ 1,789,186	\$ 18,658,474	\$ 2,306,462	\$ 21,364,736	\$ 8,431,840,628
LIABILITIES								
Current Liabilities	(10,277,674)	-	-	-	-	-	-	(10,277,674)
Total Liabilities	(10,277,674)	-	-	-	-	-	-	(10,277,674)
NET ASSETS								
Fund Balance	(156,524,819)	(29,504,821)	(7,527,808)	(1,720,455)	(14,964,992)	(3,153,740)	5,634,192	(207,762,443)
Capital Equity	(8,167,940,839)	-	-	-	-	-	-	(8,167,940,839)
Accrued Interfund Transfer	(367,684,007)	371,654,978	(10,732)	(4,243)	(15,398)	(315,967)	(3,624,631)	-
Revenues	(383,739,191)	(375,738,330)	(2,798,207)	(391,126)	(3,817,769)	(823,524)	(51,004,451)	(818,312,598)
Costs	742,190,553	-	179,128	326,638	139,685	1,986,769	27,630,154	772,452,927
Total Net Assets	(8,333,698,303)	(33,588,173)	(10,157,618)	(1,789,186)	(18,658,474)	(2,306,462)	(21,364,736)	(8,421,562,952)
Total Liabilities & Net Assets	\$ (8,343,975,978)	\$ (33,588,173)	\$ (10,157,618)	\$ (1,789,186)	\$ (18,658,474)	\$ (2,306,462)	\$ (21,364,736)	\$ (8,431,840,628)

**FUND BALANCES AND INVESTMENT EARNINGS
JUNE 2014**

The nature of revenue and expenditure trends create a cash flow situation in that during 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 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.

FY14	JUL	AUG	SEPT	OCT*	NOV	DEC	JAN	FEB	MAR	APR*	MAY	JUN
Revenue	79.1	87.9	82.2	97.6	64.2	64.7	58.2	48.0	44.6	53.2	68.5	70.0
Expenditures	87.4	95.6	77.5	109.6	52.4	47.2	42.5	28.1	45.6	55.9	67.7	62.7
Balance	(8.3)	(7.7)	4.7	(12.0)	11.8	17.5	15.7	19.9	(1.1)	(2.7)	0.7	7.3
Cumulative Balance	(8.3)	(16.0)	(11.3)	(23.4)	(11.6)	5.9	21.6	41.5	40.5	37.8	38.5	45.8

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

Investments on fund balances earned \$358,297.08 in June, with an average rate of 1.87%. Total Investment earnings for the fiscal year were \$3.7 mil with an average rate of 1.93%. The chart below reflects the interest earned and interest rate by month.

FY 14	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	AVG
Interest Rate	2.03%	1.97%	1.94%	1.87%	1.73%	1.92%	2.13%	1.78%	2.05%	1.90%	1.92%	1.87%		1.93%
Earnings (Thousands)	\$319	\$306	\$283	\$266	\$246	\$272	\$325	\$296	\$336	\$380	\$367	\$358	\$3,754	\$313

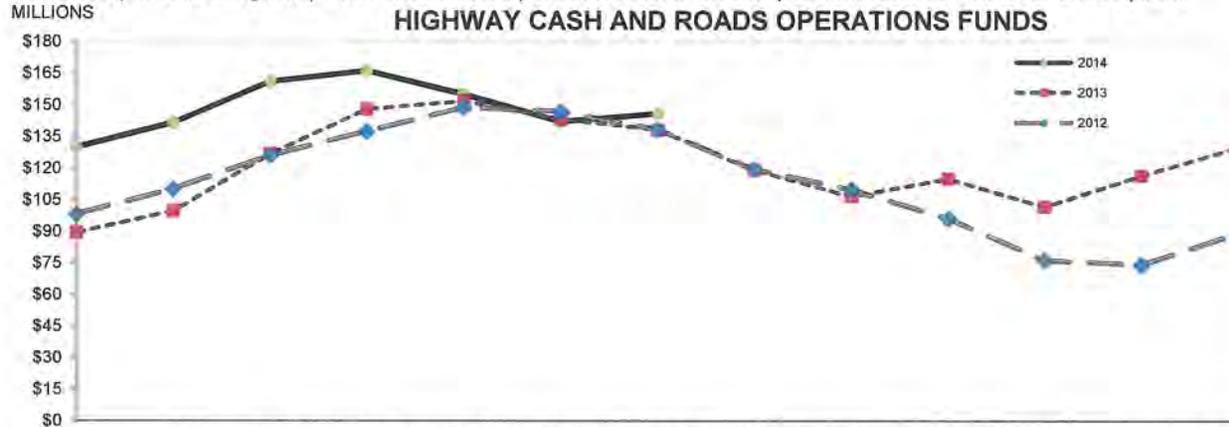
FUND BALANCES - MONTHLY LOW POINT

June 2014
(IN MILLIONS)

Funds available as of June 30 were \$251 million from all funds. See page 7 for detail by fund.

The daily cash balance during the month ranged from a high of \$251 million on the 31st to a low of \$199 million on the 25th.

The chart below compares the Highway Cash and Roads Operations Funds monthly lowest level for three calendar years.



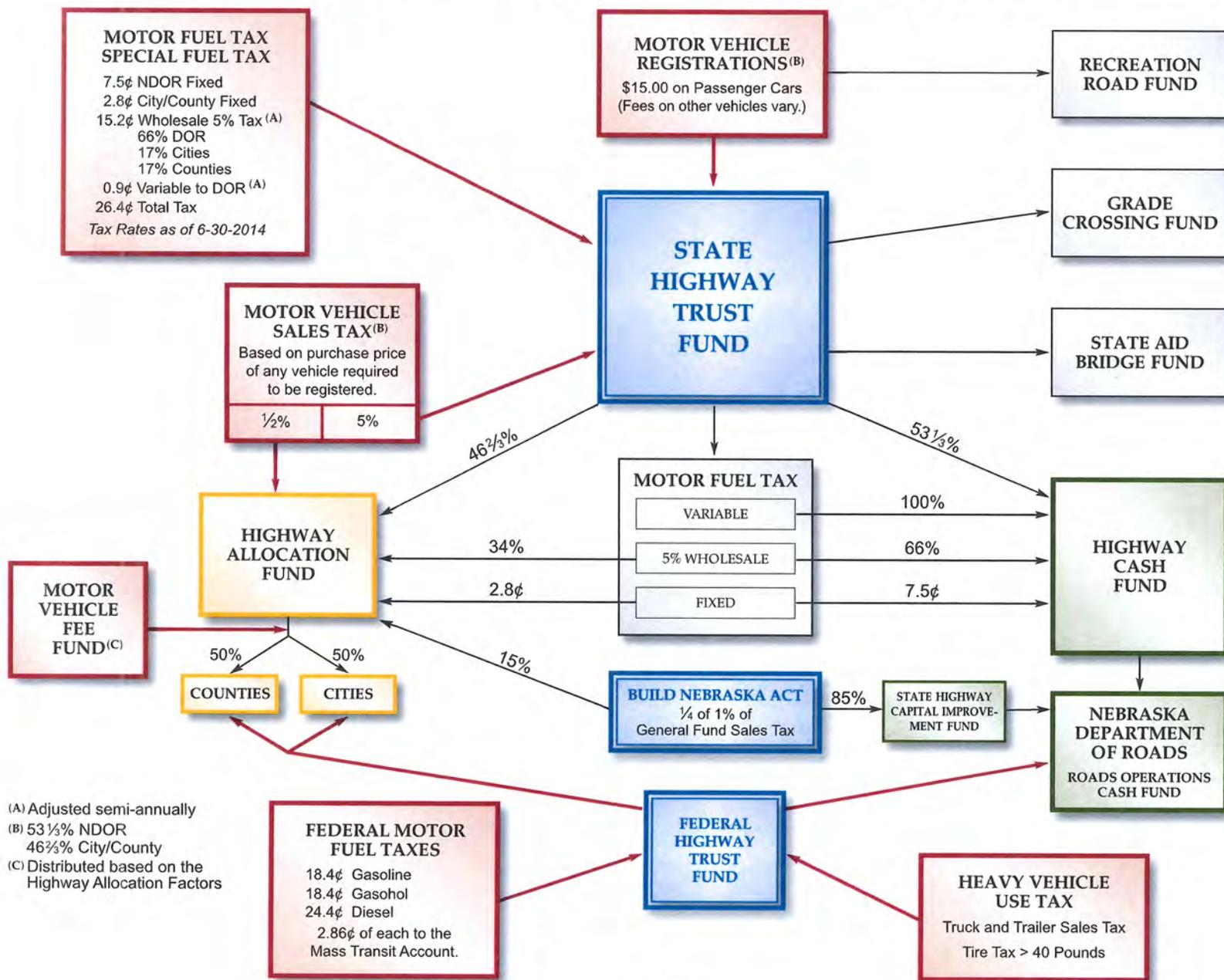
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
HIGHWAY CASH & ROADS OPERATIONS												
2014	141.5	161.1	166.2	155.0	142.1	145.9						
2013	99.6	126.8	148.0	151.8	143.3	138.2	119.1	106.6	114.9	101.8	116.4	129.9
2012	110.0	126.1	137.4	148.8	147.0	138.3	119.5	109.9	96.2	76.4	74.2	89.4
GRADE CROSSING PROTECTION FUND												
2014	10.8	10.8	10.8	11.5	11.5	11.5						
2013	8.0	8.1	8.0	8.7	8.8	8.9	9.3	9.5	9.6	9.8	10.1	10.1
2012	6.7	6.7	6.7	7.1	7.0	6.9	7.4	7.3	7.5	7.6	7.5	7.5
RECREATION ROAD FUND												
2014	16.7	17.0	17.4	17.7	18.0	18.4						
2013	13.2	13.5	13.9	14.2	14.5	14.7	15.0	15.3	15.6	15.9	16.2	16.5
2012	9.7	10.0	10.4	10.5	10.8	11.1	11.5	11.8	12.1	12.4	12.7	12.9
STATE AID BRIDGE FUND												
2014	2.6	2.6	2.6	2.7	2.5	2.2						
2013	3.1	3.1	3.1	3.1	3.2	3.2	3.2	3.1	3.1	2.9	2.8	2.7
2012	3.0	3.1	3.1	3.2	3.2	3.2	3.3	3.3	3.3	3.3	3.2	3.2
STATE HIGHWAY CAPITAL IMPROVEMENT FUND												
2014	7.9	10.0	14.8	15.3	17.0	21.3						
2013	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.0	5.2	3.2	3.2

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

	FY <u>2010</u>	FY <u>2011</u>	FY <u>2012</u>	FY <u>2013</u>	FY <u>2014</u>
Receipts					
Motor Fuel Tax	163,423	173,463	161,314	146,653	154,759
Diesel Fuel Tax	80,420	83,448	80,593	74,398	74,905
Registrations	32,614	34,881	39,443	37,887	39,460
Sales Tax on Motor Vehicles	80,251	89,083	95,799	100,475	105,635
Other State Receipts	10,065	10,952	13,313	11,715	12,080
Sub-Total State Receipts	366,773	391,827	390,462	371,128	386,839
Federal = State system	158,455	143,405	237,627	301,431	274,683
ARRA	102,139	45,188	2,421	119	15
Federal = Local system	26,701	19,918	47,071	44,711	67,830
ARRA	8,602	47,255	16,609	5,744	1,581
Federal Transit	5,928	5,380	6,373	12,569	7,728
Counties, Cities, & Others	19,000	12,251	18,309	22,640	25,734
Rec Road / Grade Xing / St Aid Bridge	5,543	5,803	3,912	2,145	2,505
State Highway Capital Improvement Fund	0	0	0	0	27,630
Total Receipts	\$693,141	\$671,027	\$722,784	\$760,487	\$794,545
Expenditures:					
Administration	17,413	15,994	16,373	16,254	16,078
Supportive Services	39,718	45,691	41,023	40,538	42,938
Capital Facilities	1,706	72	507	233	521
Highway Operations	121,134	111,995	118,858	121,191	147,467
Construction = Support & Research	11,725	10,231	11,156	12,369	12,695
Sub Total Non-Construction	191,696	183,983	187,917	190,585	219,699
State Highway System Construction:					
State System (includes ARRA)	379,729	299,225	378,655	448,585	398,066
Planning & Non-Program projects	42,701	47,644	44,048	49,439	63,002
Sub Total Construction	422,430	346,869	422,703	498,024	461,068
TOTAL STATE HIGHWAY EXPENDITURES	614,126	530,852	610,620	688,609	680,767
Local System (includes ARRA)					
MPO	45,346	70,564	72,220	58,601	77,071
Public Transit and Rail	1,900	1,900	2,159	1,774	1,958
	9,589	9,493	9,529	15,890	12,658
TOTAL LOCAL ROADWAY EXPENDITURES	56,835	81,957	83,908	76,265	91,687
Total Expenditures	\$670,961	\$612,809	\$694,528	\$764,874	\$772,453
Receipts Over (Under) Expenditures	22,180	58,218	28,256	(4,387)	22,092
Fund Balance June 30	\$92,483	\$150,701	\$178,957	\$174,570	\$196,662
Outstanding Contractual Obligations	\$ 389,566	\$ 444,741	\$ 513,314	\$ 437,733	\$ 457,681

This page intentionally left blank.

Nebraska Transportation Financing Flowchart



(A) Adjusted semi-annually
 (B) 53 1/4% NDOR
 46 2/3% City/County
 (C) Distributed based on the Highway Allocation Factors

NEBRASKA TRANSPORTATION FINANCING
FY-2014
(\$ IN THOUSANDS)

	Tax Rate		Gross Receipts	Deductions	Department of Roads	Cities	Counties	Total Funds Distributed
	Jul-Dec	Jan-Jun						
Motor Fuel Taxes			\$ 329,150					
Less: Motor Fuel Tax Enforcement				(1,500)				
Less: State Aid Bridge Fund				(768)				
Base Motor Fuel Tax	7.5¢	7.5¢			93,420	-	-	93,420
City / County Tax	2.8¢	2.8¢				17,510	17,126	34,636
Variable Excise Tax	1.6¢	0.9¢			14,760			14,760
Wholesale Tax	14.4¢	15.2¢			121,484	31,291	31,291	184,066
Subtotal	26.3¢	26.4¢			\$ 229,664	\$ 48,801	\$ 48,417	\$ 326,882
Motor Vehicle Registration Fees			\$ 76,236					
Less: License Plate Cash Fund				(1,650)				
Less: DMV IRP Funding				(600)				
Registration Fees					27,957	12,231	12,231	52,419
Prorate Registration Fees					11,503	5,032	5,032	21,567
Subtotal					\$ 39,460	\$ 17,263	\$ 17,263	\$ 73,986
Sales Tax @ 5% on Motor Vehicles			\$ 198,427					
Less: Grade Crossing				(360)				
Sales Tax To 5%					\$ 105,635	\$ 46,216	\$ 46,216	\$ 198,067
Sales Tax Over 5%			19,316			\$ 9,658	\$ 9,658	\$ 19,316
Interest on Deposits			771		\$ 287	\$ 242	\$ 242	\$ 771
TOTAL HIGHWAY TRUST FUND			\$ 623,900	\$ (4,878)	\$ 375,046	\$ 122,180	\$ 121,796	\$ 619,022
Other Miscellaneous State Revenue					11,793			11,793
SUB-TOTAL					\$ 386,839	\$ 122,180	\$ 121,796	\$ 630,815
Grade Crossing Protection Fund					3,189			3,189
Recreation Road Fund					3,818			3,818
State Aid Bridge Fund					824			824
Build Nebraska Act / State Highway Capital Improvement Fund					51,004	4,749	4,749	60,502
Quarterly MV Fee						10,457	10,457	20,914
TOTAL STATE REVENUES					\$ 445,674	\$ 137,386	\$ 137,002	\$ 720,062

DEPARTMENT RECEIPTS

MOTOR FUEL TAX AND SPECIAL FUEL TAX (Including Variable Tax): The receipts from this tax in the current month were generated by motor fuel sales in the previous month. Beginning July 1, 2012, the 10.3¢ fixed tax is distributed 7.5¢ to the Department of Roads and 2.8¢ to the cities and counties, 50% each. The 5% wholesale tax applied to the average wholesale price of gasoline for the most current six month data as reported by the State Energy Office on April 1 and October 1 is distributed 66% to the Department of Roads and 17% each to the cities and counties. The Department also receives the revenue generated from a variable excise tax which became effective on October 1, 1980. The tax rate is set for a fiscal year. Effective July 1, 1998, the variable excise tax can be adjusted semi-annually and is computed by applying the rate to the average price of motor fuel purchased by state government in the fourth month of the preceding semi-annual period in which the tax will be implemented. The variable rate for FY-2014 was 0.5% for July through December and 0.3% for January through June.

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 Department receives 53 1/3 %. 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). Recreation Road registration and related interest are not included.

SALES TAX ON MOTOR VEHICLES: Sales Tax based on the purchase price of any vehicle required to pay motor vehicle registration fees. The 2002 Legislature increased the sales tax rate by 1/2% to a total of 5 1/2% for the period October 1, 2002 through September 30, 2003. In 2003, the Legislature made the 5 1/2% sales tax rate permanent. This law also required all sales tax receipts on motor vehicles over 5% to be deposited in the State General Fund effective October 1, 2003. Effective October 1, 2006 sales tax receipts on motor vehicles over 5% are distributed equally between cities and counties. Effective October 1, 2007 the sales and use taxes derived from the sale or 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.

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 Department of Roads' and counties' share plus interest on invested funds.

STATE HIGHWAY CAPITAL IMPROVEMENT FUND: Effective July 1, 2013, designates one quarter of one percent of general fund sales tax revenue for Nebraska roadways. Eighty-five percent is for the state highway system and fifteen percent is for local roads and streets. The local share is distributed through the Highway Allocation Fund based on the established factors.

FEDERAL RECEIPTS: Receipts collected from the federal reimbursable share of highway construction and transit costs.

OTHER RECEIPTS: Receipts collected from local government subdivisions, railroads, other entities and states for their participating share of projects.

DEPARTMENT RECEIPTS PROJECTED VS. ACTUAL
AS OF JUNE 30, 2014
(\$ THOUSANDS)

	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
Highway Cash Fund:								
Motor Fuel Taxes								
Base 7.5¢	\$ 7,994	\$ 8,600	\$ 607	7.6%	\$ 91,496	\$ 93,420	\$ 1,924	2.1%
Variable	963	1,036	73	7.6%	14,459	14,760	301	2.1%
Wholesale	<u>10,733</u>	<u>11,546</u>	<u>813</u>	7.6%	<u>118,960</u>	<u>121,484</u>	<u>2,524</u>	2.1%
Subtotal	19,690	21,182	1,492	7.6%	224,916	229,664	4,748	2.1%
Motor Vehicle Registrations	2,131	2,439	308	14.5%	27,174	27,957	783	2.9%
Prorate Registrations	<u>410</u>	<u>416</u>	<u>6</u>	1.3%	<u>11,487</u>	<u>11,503</u>	<u>16</u>	0.1%
Subtotal	2,541	2,855	314	12.3%	38,661	39,460	799	2.1%
Sales Tax on Motor Vehicles	8,865	9,474	609	6.9%	105,217	105,635	418	0.4%
Interest	293	293	(0)	0.0%	2,925	3,310	385	13.2%
Sale of Supplies and Materials	156	303	147	94.2%	2,345	2,348	3	0.1%
Sale of Fixed Assets	290	51	(239)	-82.5%	1,406	1,381	(25)	-1.8%
Excess Limit	222	261	39	17.7%	2,542	2,759	217	8.5%
Overload Fines	61	83	22	36.0%	737	793	56	7.6%
Other Fees	102	<u>88</u>	<u>(14)</u>	-13.4%	<u>1,262</u>	<u>1,490</u>	<u>228</u>	18.0%
SUBTOTAL-HIGHWAY CASH FUND	\$ 32,220	\$ 34,590	\$ 2,370	7.4%	\$ 380,011	\$ 386,839	\$ 6,828	1.8%
Grade Crossing Protection Fund	406	398	(8)	-2.0%	3,240	3,189	(51)	-1.6%
Recreation Road Fund	344	337	(7)	-2.0%	3,810	3,818	8	0.2%
State Aid Bridge Fund	70	68	(2)	-2.9%	836	824	(12)	-1.4%
State Hwy Capital Impr Fund	<u>5,100</u>	<u>4,672</u>	<u>(428)</u>	-8.4%	50,957	51,004	47	0.1%
TOTAL STATE RECEIPTS	\$ 38,140	\$ 40,065	\$ 1,925	5.0%	\$ 438,854	\$ 445,674	\$ 6,820	1.6%
Federal Receipts								
FHWA	34,209	36,740	2,531	7.4%	345,170	337,271	(7,899)	-2.3%
Transit	353	868	515	145.8%	5,180	5,933	753	14.5%
Highway Safety	775	632	(143)	-18.5%	4,445	4,443	(2)	0.0%
ARRA	<u>507</u>	<u>600</u>	<u>93</u>	18.4%	<u>2,247</u>	<u>1,597</u>	<u>(650)</u>	-28.9%
Subtotal-Federal Receipts	35,844	38,839	2,995	8.4%	357,042	349,245	(7,797)	-2.2%
Local Receipts	637	362	(275)	-43.2%	15,865	18,104	2,239	14.1%
Other Entities	33	70	37	112.1%	7,715	7,630	(85)	-1.1%
TOTAL DEPARTMENT RECEIPTS	\$ 74,654	\$ 79,337	\$ 4,683	6.3%	\$ 819,476	\$ 820,653	\$ 1,177	0.1%

HIGHWAY CASH FUND APPROPRIATION ANALYSIS	
Total FY-14 Receipts	386,839
Previous year's receipts over appropriation	18,418
Total Receipts	\$ 405,257
Highway Cash Fund Appropriation	\$ 398,000
Projected Receipts Over / (Under) Appropriation	7,257
% Variance From Appropriation	1.8%

RECEIPT ANALYSIS

STATE RECEIPTS

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

MOTOR FUEL TAXES: In FY-14, the average motor fuel tax increased from 25.4¢ in FY-13 to 26.4¢. NDOR's share increased from 18.0¢ to 18.5¢. This increase in the tax, and the Department of Roads' share, coupled with an increase in motor fuel gallons taxed, resulted in increased revenue of over \$8 million, or 3.9%.

REGISTRATIONS: Motor vehicle registrations for previous calendar year grew approximately 2%. This growth in the number of motor vehicles registered, coupled with changes in motor vehicle license plate funding resulted in an increase in revenue of over 4%.

MOTOR VEHICLE SALES TAX: Sales tax revenue increased 5.1% in FY-2014 from the FY-2013 level. The increase is the result of strong sales of motor vehicle sales and an increase in the purchase price of motor vehicles.

INTEREST ON INVESTMENTS: Interest receipts decreased 6% in FY-2014 as a result of lower interest rate, dropping from an yearly average of 2.37% to 1.89%.

FEDERAL RECEIPTS

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

In FY-2014, federal receipts decreased by 3.8%, or \$14 million. This is a result of decreased federal reimbursements for the payout of projects let to contract in FY-2013. See page 31 for details letting analysis. See page 28 for further construction expenditure analysis.

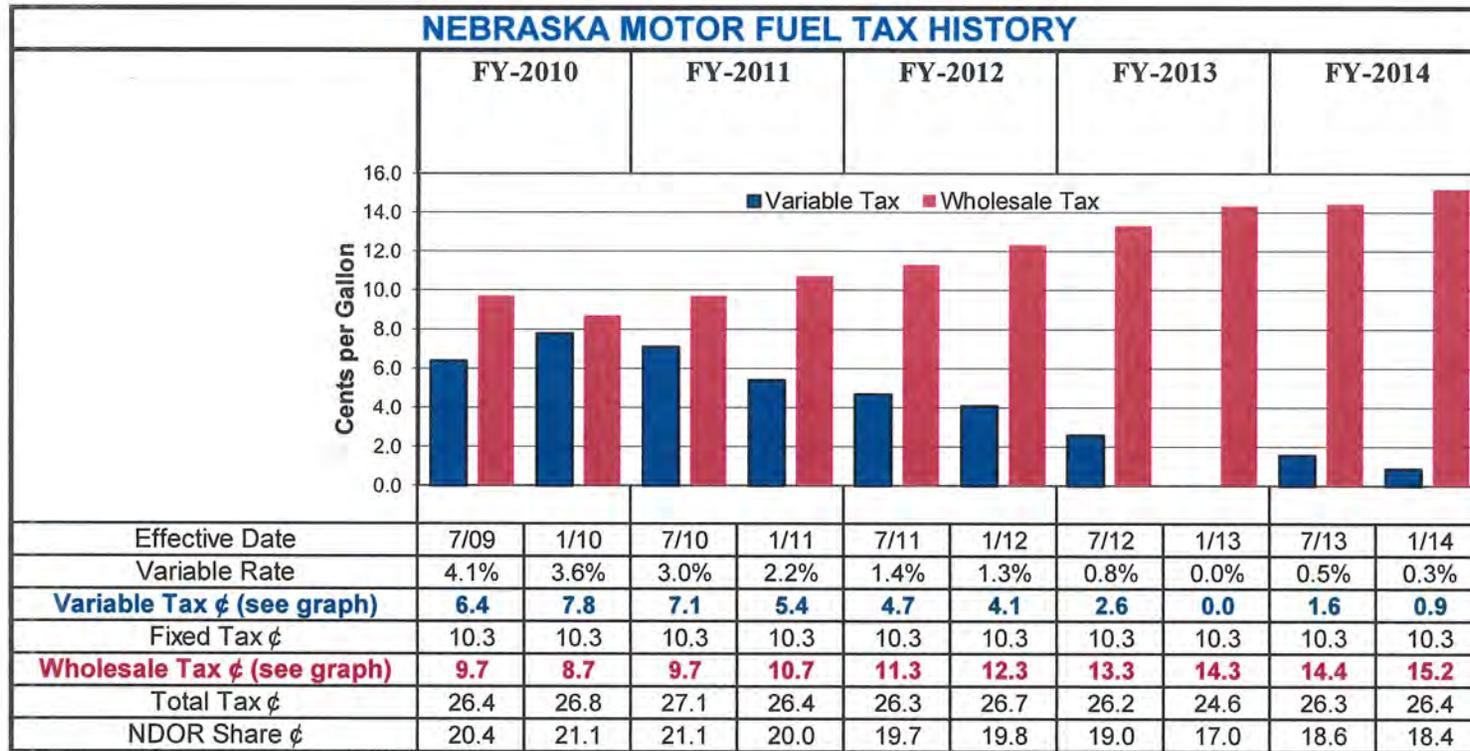
OTHER RECEIPTS

Other revenues reflect earnings of funds contributed by local political subdivisions, other states, railroads and utility companies for progress in accomplishing construction projects involving participation by other entities. Earnings represent participation in costs involved in engineering, right-of-way, and construction.

In FY-2014, other receipts increased by 13.7%, or \$3 million. See page 28 for further construction expenditure analysis.

RECEIPT ANALYSIS
(\$ in thousands)

	FY-2010	FY-2011	FY-2012	FY-2013	FY-2014	FY-13 to FY-14	
						\$ Chg	% Chg
STATE RECEIPTS							
Average Motor Fuel Tax, NDOR share	20.8¢	20.6¢	19.8¢	18.0¢	18.5¢		
MOTOR FUEL TAXES							
BASE 7.5¢	87,003	93,262	91,825	90,903	93,420	2,517	2.8%
VARIABLE	89,666	81,249	55,498	20,883	14,760	(6,123)	-29.3%
WHOLESALE	67,155	82,400	94,584	109,265	121,484	12,219	11.2%
SUBTOTAL	243,824	256,911	241,907	221,051	229,664	8,613	3.9%
REGISTRATIONS							
MOTOR VEHICLE REGISTRATIONS	22,710	24,846	28,816	26,790	27,957	1,167	4.4%
PRORATE REGISTRATIONS	9,904	10,035	10,627	11,097	11,503	406	3.7%
SUBTOTAL	32,614	34,881	39,443	37,887	39,460	1,573	4.2%
MOTOR VEHICLE SALES TAX	80,251	89,083	95,799	100,475	105,635	5,160	5.1%
INTEREST ON INVESTMENTS	1,911	3,381	3,762	3,535	3,310	(225)	-6.4%
SALE OF SUPPLIES & FIXED ASSETS	1,880	2,658	3,897	3,459	3,728	269	7.8%
EXCESS LIMIT PERMITS	2,004	2,350	2,605	2,555	2,759	204	8.0%
HIGHWAY OVERLOAD FINES	1,091	1,050	940	778	793	15	1.9%
OTHER STATE RECEIPTS	3,179	1,513	2,109	1,388	1,490	102	7.3%
TOTAL HIGHWAY CASH	366,754	391,827	390,462	371,128	386,839	15,711	4.2%
GRADE CROSSING PROTECTION FUND	3,504	3,403	3,376	2,949	3,189	240	8.1%
RECREATION ROAD FUND	3,441	3,648	3,680	3,775	3,818	43	1.1%
STATE AID BRIDGE FUND	816	842	845	845	824	(21)	-2.5%
STATE HWY CAPITAL IMPROVEMENT FUND					51,004		
TOTAL STATE RECEIPTS	374,515	399,720	398,363	378,697	445,674	66,977	17.7%
FEDERAL RECEIPTS	292,317	262,783	304,288	363,150	349,245	(13,905)	-3.8%
OTHER RECEIPTS	19,000	12,251	18,309	22,640	25,734	3,094	13.7%
TOTAL RECEIPTS	685,832	674,754	720,960	764,487	820,653	\$ 56,166	7.3%



HIGHWAY CASH FUND APPROPRIATION ANALYSIS

Dollars in Thousands

	FY-2010	FY-2011	FY-2012	FY-2013	FY-2014
State Receipts	\$ 366,773	\$ 391,827	\$ 390,463	\$ 371,128	\$ 386,839
Carry Over Receipts ^(*)	116	-	21,827	22,290	18,418
Total State Receipts	\$ 366,889	\$ 391,827	\$ 412,290	\$ 393,418	\$ 405,257
Highway Cash Fund Appropriation	368,000	370,000	390,000	375,000	398,000
Over / (Under) Appropriation ^(*)	\$ (1,111)	\$ 21,827	\$ 22,290	\$ 18,418	\$ 7,257
Percent Over / (Under)	-0.3%	5.9%	5.7%	4.9%	1.8%

* Per Statute, any funds in excess of the annual appropriation will be applied toward the following fiscal year's appropriation. When the Highway Cash Fund appropriation is not met, the revenue shortfall is not recovered.

This page intentionally left blank.

STATE OF NEBRASKA
DEPARTMENT OF ROADS

BUDGET STATUS REPORT
AGENCY SUMMARY BY RESOURCE

FISCAL YEAR 2014
Period Expired 100.0%
Pay Period Ending 6/15/2014

June 2014

<u>COST BY RESOURCE</u>	<u>Cash-Flow Allotment</u>	<u>Months Expenditure</u>	<u>Expended to Date</u>	<u>Allotment Balance</u>	<u>%Expended to Date</u>	<u>Encumbrances</u>
Personal Services						
Permanent Salaries	98,755,541.00	7,191,546.63	93,832,926.35	4,922,614.65	95.0	0.00
Temporary Salaries	2,246,550.00	293,039.45	1,780,131.89	466,418.11	79.2	0.00
Overtime	5,584,685.00	290,947.44	4,150,254.39	1,434,430.61	74.3	0.00
Employee Benefits	39,000,432.00	2,657,158.74	33,232,585.71	5,767,846.29	85.2	0.00
SUBTOTAL	\$ 145,587,208.00	10,432,692.26	132,995,898.34	12,591,309.66	91.4 %	0.00
Operating Expenses						
Communications	3,276,363.00	275,178.48	3,190,715.25	85,647.75	97.4	0.00
Utilities	3,631,264.00	219,328.95	3,629,065.63	2,198.37	99.9	0.00
Rentals	4,220,022.00	928,076.29	4,210,640.85	9,381.15	99.8	1,467,561.54
Repairs & Maintenance	7,133,608.00	300,304.74	4,493,942.76	2,639,665.24	63.0	12,017.54
Maintenance Contracts	20,712,622.00	3,393,418.25	20,652,543.52	60,078.48	99.7	37,131,846.84
Engineering Contracts	22,979,000.00	1,680,272.58	21,752,503.74	1,226,496.26	94.7	36,371,258.29
Contractual Services	29,494,939.00	965,574.18	27,752,962.52	1,741,976.48	94.1	14,345,836.87
Other Operating Expenses	14,296,071.00	116,405.09	13,343,197.08	952,873.92	93.3	152,489.22
SUBTOTAL	\$ 105,743,889.00	7,878,558.56	99,025,571.35	6,718,317.65	93.6 %	89,481,010.30
Supplies and Materials						
Supplies & Materials	64,877,722.00	2,744,132.17	62,564,254.22	2,313,467.78	96.4	10,000.00
SUBTOTAL	\$ 64,877,722.00	2,744,132.17	62,564,254.22	2,313,467.78	96.4 %	10,000.00
Travel						
In State Travel	852,439.00	93,056.25	784,491.10	67,947.90	92.0	0.00
Out of State Travel	200,590.00	13,653.64	134,101.63	66,488.37	66.9	0.00
SUBTOTAL	\$ 1,053,029.00	106,709.89	918,592.73	134,436.27	87.2 %	0.00
Capital Outlay						
Land	7,700,000.00	514,619.88	7,654,149.71	45,850.29	99.4	0.00
Hwy. Constr. - Contract Pymt.	370,000,000.00	35,008,765.17	350,791,792.65	19,208,207.35	94.8	354,613,100.20
Buildings	5,000,000.00	0.00	40,834.20	4,959,165.80	0.8	458,805.80
Heavy Equipment and Vehicles	14,700,000.00	1,223,194.63	14,670,848.23	29,151.77	99.8	3,908,519.00
IT Hardware / Software	2,034,125.00	36,029.51	1,163,865.26	870,259.74	57.2	0.00
Specialty Equipment	1,216,981.00	7,502.00	924,431.50	292,549.50	76.0	0.00
SUBTOTAL	\$ 400,651,106.00	36,790,111.19	375,245,921.55	25,405,184.45	93.7 %	358,980,425.00
Government Aid & Distr						
Public Transit Aid	15,678,385.00	567,027.90	12,442,632.36	3,235,752.64	79.4	7,544,812.43
Other Government Aid	120,000,000.00	4,175,653.47	89,260,056.59	30,739,943.41	74.4	89,365,193.03
SUBTOTAL	\$ 135,678,385.00	4,742,681.37	101,702,688.95	33,975,696.05	75.0 %	96,910,005.46
Internal Redistributions						
Redistribution	0.00	0.00	0.00	0.00	0.0	0.00
SUBTOTAL	\$ 0.00	0.00	0.00	0.00	0.0 %	0.00
AGENCY SUMMARY:	\$ 853,591,339.00	62,694,885.44	772,452,927.14	81,138,411.86	90.5 %	545,381,440.76

STATE OF NEBRASKA
DEPARTMENT OF ROADS

BUDGET STATUS REPORT
AGENCY SUMMARY BY PROGRAM/FUNCTION

FISCAL YEAR 2014
Period Expired 100.0%
Pay Period Ending 6/15/2014

June 2014

	<u>Cash-Flow</u> <u>Allotment</u>	<u>Months</u> <u>Expenditure</u>	<u>Expended to</u> <u>Date</u>	<u>Allotment</u> <u>Balance</u>	<u>% Expended</u> <u>to Date</u>	<u>Encumbrances</u>
Administration						
Administration	18,465,666.00	1,196,451.10	16,029,989.98	2,435,676.02	86.8	45,170.50
Boards & Commissions	50,000.00	1,323.00	47,925.84	2,074.16	95.9	0.00
SUBTOTAL	\$ 18,515,666.00	1,197,774.10	16,077,915.82	2,437,750.18	86.8%	45,170.50
Supportive Services						
Weigh Stations	7,962,113.00	21,436.41	7,841,855.51	120,257.49	98.5	17,304.91
Charges to Others	1,778,000.00	166,574.72	1,776,511.09	1,488.91	99.9	0.00
Deficiency Claims	8,181.00	0.00	8,181.00	0.00	100.0	0.00
Supply Base/Inventories	735,000.00	-206,272.77	731,351.07	3,648.93	99.5	71,439.71
Building Operations	10,575,000.00	724,518.04	10,570,982.45	4,017.55	100.0	1,832,894.81
Business Technology Services	15,850,000.00	1,766,149.05	15,832,525.30	17,474.70	99.9	6,320,226.36
Support Centers	925,388.00	-49,821.21	585,331.22	340,056.78	63.3	0.00
Payroll Clearing	3,500,000.00	320,624.65	5,591,457.92	-2,091,457.92	159.8	12,303.50
SUBTOTAL	\$ 41,333,682.00	2,743,208.89	42,938,195.56	-1,604,513.56	103.9%	8,254,169.29
Capital Facilities						
Capital Facilities	5,000,000.00	69,181.14	520,600.85	4,479,399.15	10.4	817,446.33
SUBTOTAL	\$ 5,000,000.00	69,181.14	520,600.85	4,479,399.15	10.4%	817,446.33
Highway Maintenance						
System Preservation	54,800,000.00	5,410,118.58	54,718,242.37	81,757.63	99.9	26,675,280.45
Operations	40,000,000.00	3,692,693.92	38,940,020.14	1,059,979.86	97.4	6,129,922.05
Snow and Ice Control	26,000,000.00	442,484.54	25,502,846.28	497,153.72	98.1	1,849,136.74
Unusual & Disaster Oper	2,500,000.00	178,106.34	1,731,439.58	768,560.42	69.3	3,631,621.09
Equipment Operations	13,075,600.00	514,783.32	9,931,474.20	3,144,125.80	76.0	3,981,253.61
Indirect Charges	16,682,695.00	1,221,867.31	16,643,118.92	39,576.08	99.8	0.00
SUBTOTAL	\$ 153,058,295.00	11,460,054.01	147,467,141.49	5,591,153.51	96.3%	42,267,213.94
Highway Construction						
Preliminary Engineering	40,003,000.00	3,143,464.71	39,758,156.98	244,843.02	99.4	27,917,428.09
Right-Of-Way	10,500,500.00	665,329.91	9,340,399.62	1,160,100.38	89.0	113,261.29
Construction	392,165,000.00	35,184,813.50	353,411,684.67	38,753,315.33	90.1	355,818,805.18
Construction Engineering	29,000,000.00	2,050,214.52	23,816,000.10	5,183,999.90	82.1	1,663,426.36
SUBTOTAL	\$ 471,668,500.00	41,043,822.64	426,326,241.37	45,342,258.63	90.4%	385,512,920.92
Construction Related Expense						
Overhead	11,941,063.00	620,587.44	9,332,921.33	2,608,141.67	78.2	1,433,518.45
Planning & Research	11,556,000.00	812,028.46	8,752,708.94	2,803,291.06	75.7	7,178,788.63
Local Systems	120,000,000.00	3,983,396.29	103,741,539.86	16,258,460.14	86.5	87,700,073.88
Office of Highway Safety	5,073,980.00	183,367.95	4,637,558.71	436,421.29	91.4	4,627,326.39
Public Transportation Asst	15,444,153.00	581,464.52	12,658,103.21	2,786,049.79	82.0	7,544,812.43
SUBTOTAL	\$ 164,015,196.00	6,180,844.66	139,122,832.05	24,892,363.95	84.8%	108,484,519.78
AGENCY SUMMARY:	\$ 853,591,339.00	62,694,885.44	772,452,927.14	81,138,411.86	90.5 %	545,381,440.76

<u>BUDGET CATEGORY</u>	<u>Administration</u>	<u>Support Services</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Exp</u>	<u>Totals</u>
Personal Services							
Permanent Salaries	610,314.55	1,795,784.40	0.00	2,154,479.84	2,059,028.50	571,939.34	7,191,546.63
Temporary Salaries	4,161.10	17,246.32	0.00	161,854.48	94,256.51	15,521.04	293,039.45
Overtime	1,458.15	56,277.30	0.00	100,392.34	240,233.88	5,140.37	290,947.44
Employee Benefits	0.00	2,657,158.74	0.00	0.00	0.00	0.00	2,657,158.74
SUBTOTAL: Personal Services	615,933.80	4,413,912.16	0.00	2,416,726.66	2,393,518.89	592,600.75	10,432,692.26
Operating Expenses							
Communications	105,014.08	170,150.10	0.00	0.00	0.00	14.30	275,178.48
Utilities	0.00	122,459.33	0.00	95,893.01	976.61	0.00	219,328.95
Rentals	161.00	916,723.14	0.00	11,192.15	0.00	0.00	928,076.29
Repairs & Maintenance	45.00	166,545.93	0.00	117,591.13	4,900.34	11,222.34	300,304.74
Maintenance Contracts	0.00	3,117.08	0.00	3,390,301.17	0.00	0.00	3,393,418.25
Engineering Contracts	0.00	82,644.00	69,068.64	62,015.68	1,371,400.58	95,143.68	1,680,272.58
Contractual Services	29,908.06	402,341.16	0.00	190,670.85	98,206.48	244,447.63	965,574.18
Other Operating Expenses	40,009.78	1,846.58	112.50	26,835.29	8,134.07	43,160.03	116,405.09
SUBTOTAL: Operating Expenses	175,137.92	1,862,134.16	69,181.14	3,894,499.28	1,483,618.08	393,987.98	7,878,558.56
Supplies and Materials							
Supplies & Materials	54,394.84	201,162.51	0.00	2,838,784.54	14,880.89	37,234.41	2,744,132.17
SUBTOTAL: Supplies and Materials	54,394.84	201,162.51	0.00	2,838,784.54	14,880.89	37,234.41	2,744,132.17
Travel							
In State Travel	7,499.56	45,024.87	0.00	2,592.10	17,110.99	20,828.73	93,056.25
Out of State Travel	6,189.41	3,561.23	0.00	0.00	1,713.00	2,190.00	13,653.64
SUBTOTAL: Travel	13,688.97	48,586.10	0.00	2,592.10	18,823.99	23,018.73	106,709.89
Capital Outlay							
Land	0.00	0.00	0.00	0.00	514,619.88	0.00	514,619.88
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	35,008,765.17	0.00	35,008,765.17
Heavy Equipment and Vehicles	0.00	0.00	0.00	1,223,194.63	0.00	0.00	1,223,194.63
IT Hardware / Software	0.00	36,029.51	0.00	0.00	0.00	0.00	36,029.51
Specialty Equipment	0.00	0.00	0.00	0.00	1,535.00	5,967.00	7,502.00
SUBTOTAL: Capital Outlay	0.00	36,029.51	0.00	1,223,194.63	35,524,920.05	5,967.00	36,790,111.19
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	567,027.90	567,027.90
Other Government Aid	0.00	0.00	0.00	0.00	13,554.00	4,189,207.47	4,175,653.47
SUBTOTAL: Government Aid & Distr	0.00	0.00	0.00	0.00	13,554.00	4,756,235.37	4,742,681.37
Internal Redistributions							
Redistribution	338,618.57	3,416,290.53	0.00	1,084,256.80	1,621,614.74	371,800.42	0.00
SUBTOTAL: Internal Redistributions	338,618.57	3,416,290.53	0.00	1,084,256.80	1,621,614.74	371,800.42	0.00
GRAND TOTAL:	\$ 1,197,774.10	\$ 2,743,208.89	\$ 69,181.14	\$ 11,460,054.01	\$ 41,043,822.64	\$ 6,180,844.66	\$ 62,694,885.44

STATE OF NEBRASKA
DEPARTMENT OF ROADS

PROGRAM STATUS REPORT
FISCAL YEAR TO DATE - JUNE 2014

FISCAL YEAR 2014
Period Expired
Pay Period Ending 2014-07-13

<u>BUDGET CATEGORY</u>	<u>Administration</u>	<u>Support Services</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Exp</u>	<u>Totals</u>
Personal Services							
Permanent Salaries	7,805,252.13	24,725,337.16	0.00	28,143,148.08	25,760,035.86	7,399,153.12	93,832,926.35
Temporary Salaries	112,141.17	109,507.14	0.00	981,520.88	387,659.06	189,303.64	1,780,131.89
Overtime	32,565.95	825,687.76	0.00	2,868,400.76	2,012,528.60	62,446.84	4,150,254.39
Employee Benefits	0.00	33,232,585.71	0.00	0.00	0.00	0.00	33,232,585.71
SUBTOTAL: Personal Services	7,949,959.25	57,241,742.25	0.00	31,993,069.72	28,160,223.52	7,650,903.60	132,995,898.34
Operating Expenses							
Communications	1,117,955.93	2,051,939.59	0.00	3.75	59.23	20,756.75	3,190,715.25
Utilities	0.00	2,312,318.76	0.00	1,298,160.37	18,586.50	0.00	3,629,065.63
Rentals	15,217.93	3,641,426.32	0.00	545,235.32	5,532.75	3,228.53	4,210,640.85
Repairs & Maintenance	14,418.95	2,117,242.97	0.00	2,281,478.42	28,974.82	51,827.60	4,493,942.76
Maintenance Contracts	0.00	24,717.10	0.00	20,627,826.42	0.00	0.00	20,652,543.52
Engineering Contracts	0.00	588,671.63	463,917.78	62,015.68	17,788,319.59	2,849,579.06	21,752,503.74
Contractual Services	450,473.52	4,833,747.84	10.50	880,972.31	1,252,035.51	20,335,722.84	27,752,962.52
Other Operating Expenses	863,920.46	10,587,284.32	15,838.37	1,102,939.52	157,657.00	615,557.41	13,343,197.08
SUBTOTAL: Operating Expenses	2,461,986.79	26,157,348.53	479,766.65	26,798,631.79	19,251,165.40	23,876,672.19	99,025,571.35
Supplies and Materials							
Supplies & Materials	854,642.67	2,279,462.79	0.00	57,902,147.25	933,559.68	594,441.83	62,564,254.22
SUBTOTAL: Supplies and Materials	854,642.67	2,279,462.79	0.00	57,902,147.25	933,559.68	594,441.83	62,564,254.22
Travel							
In State Travel	129,702.80	214,055.01	0.00	45,086.16	216,786.50	178,860.63	784,491.10
Out of State Travel	54,607.07	49,220.53	0.00	387.24	10,539.22	19,347.57	134,101.63
SUBTOTAL: Travel	184,309.87	263,275.54	0.00	45,473.40	227,325.72	198,208.20	918,592.73
Capital Outlay							
Land	0.00	345,285.00	0.00	0.00	7,308,791.15	73.56	7,654,149.71
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	350,791,792.65	0.00	350,791,792.65
Buildings	0.00	0.00	40,834.20	0.00	0.00	0.00	40,834.20
Heavy Equipment and Vehicles	0.00	0.00	0.00	14,670,848.23	0.00	0.00	14,670,848.23
IT Hardware / Software	99.99	1,159,574.52	0.00	701.75	0.00	3,489.00	1,163,865.26
Specialty Equipment	14,869.57	8,863.85	0.00	96,759.21	666,393.46	137,545.41	924,431.50
SUBTOTAL: Capital Outlay	14,969.56	1,513,723.37	40,834.20	14,768,309.19	358,766,977.26	141,107.97	375,245,921.55
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	12,442,632.36	12,442,632.36
Other Government Aid	0.00	0.00	0.00	0.00	150,775.00	89,410,831.59	89,260,056.59
SUBTOTAL: Government Aid & Distr	0.00	0.00	0.00	0.00	150,775.00	101,853,463.95	101,702,688.95
Internal Redistributions							
Redistribution	4,612,047.68	44,517,356.92	0.00	15,959,510.14	19,137,764.79	4,808,034.31	0.00
SUBTOTAL: Internal Redistributions	4,612,047.68	44,517,356.92	0.00	15,959,510.14	19,137,764.79	4,808,034.31	0.00
GRAND TOTAL:	\$ 16,077,915.82	\$ 42,938,195.56	\$ 520,600.85	\$147,467,141.49	\$ 426,326,241.37	\$ 139,122,832.05	\$ 772,452,927.14

BUDGET STATUS REPORT
AGENCY SUMMARY BY ORGANIZATIONAL ELEMENT
June 2014

<u>COST BY ORGANIZATIONAL STRUCTURE</u>	<u>Cash-Flow Allotment</u>	<u>Months Expenditure</u>	<u>Expended to Date</u>	<u>Allotment Balance</u>	<u>% Expended to Date</u>	<u>Encumbrances</u>
DIRECTOR AND DEPUTIES (110)	1,069,483.00	71,484.77	944,918.03	124,564.97	88.4	0.00
LEGAL (140)	1,278,638.00	102,079.94	1,203,006.83	75,631.17	94.1	0.00
OFFICE OF THE DIRECTOR	\$ 2,348,121.00	173,564.71	2,147,924.86	200,196.14	91.5%	0.00
CONTROLLER DIVISION (130)	2,275,679.00	165,894.60	2,102,486.07	173,192.93	92.4	0.00
HUMAN RESOURCES DIVISION (170)	2,319,857.00	102,593.83	1,673,005.90	646,851.10	72.1	25,677.50
RAIL AND PUBLIC TRANSIT DIVISION (250)	2,254,799.00	74,094.37	1,033,375.71	1,221,423.29	45.8	70,702.90
OPERATIONS DIVISION (260)	18,059,514.00	1,332,405.05	13,682,282.15	4,377,231.85	75.8	4,452,091.32
BUSINESS TECH SUPPORT DIVISION (280)	12,788,980.00	1,541,761.97	11,963,986.42	824,993.58	93.5	6,511,050.36
COMMUNICATION DIVISION (290)	2,412,498.00	169,088.67	2,300,021.48	112,476.52	95.3	23,166.43
CONSTRUCTION DIVISION (380)	3,345,614.00	279,063.14	2,980,387.15	365,226.85	89.1	9,473.45
MATERIALS & RESEARCH DIVISION (390)	15,634,712.00	787,749.12	12,567,324.43	3,067,387.57	80.4	6,404,042.55
DISTRICT 1 (610)	36,511,305.00	2,321,209.98	32,090,911.90	4,420,393.10	87.9	10,400,384.54
DISTRICT 2 (620)	29,245,067.00	1,519,080.27	26,106,364.66	3,138,702.34	89.3	11,543,119.07
DISTRICT 3 (630)	31,734,379.00	3,132,537.34	30,719,377.74	1,015,001.26	96.8	1,473,851.94
DISTRICT 4 (640)	32,277,293.00	2,255,092.58	30,324,860.38	1,952,432.62	94.0	4,009,978.86
DISTRICT 5 (650)	24,209,014.00	1,663,633.52	24,140,852.96	68,161.04	99.7	5,772,550.71
DISTRICT 6 (660)	27,394,884.00	2,191,139.22	27,107,690.67	287,193.33	99.0	3,418,319.17
DISTRICT 7 (670)	16,909,467.00	1,569,800.90	16,260,009.73	649,457.27	96.2	4,652,590.52
DISTRICT 8 (680)	16,281,041.00	1,111,007.07	14,787,262.44	1,493,778.56	90.8	596,841.15
OFFICE OF OPERATIONS	\$ 273,654,103.00	20,216,151.63	249,840,199.79	23,813,903.21	91.3%	59,363,840.47
BRIDGE DIVISION (320)	8,233,331.00	600,357.42	7,072,159.63	1,161,171.37	85.9	5,750,924.85
TRAFFIC ENGINEERING DIVISION (340)	11,124,184.00	483,764.70	9,340,119.29	1,784,064.71	84.0	5,130,006.43
RIGHT OF WAY DIVISION (350)	4,616,517.00	301,539.88	4,034,118.49	582,398.51	87.4	0.00
PLANNING AND PROJECT DEVELOPMENT DIVISION (360)	13,858,540.00	1,038,123.77	13,499,703.40	358,836.60	97.4	14,276,786.28
ROADWAY DESIGN DIVISION (370)	16,140,860.00	1,250,698.86	15,923,812.18	217,047.82	98.7	8,693,612.58
PROGRAM MANAGEMENT DIVISION (420)	807,512.00	62,728.65	755,170.96	52,341.04	93.5	0.00
OFFICE OF ENGINEERING	\$ 54,780,944.00	3,737,213.28	50,625,083.95	4,155,860.05	92.4%	33,851,330.14
SUPPLY BASE (902)	0.00	-283,470.32	-452,678.97	452,678.97	0.0	0.00
EQUIPMENT OPERATIONS (903)	-18,399,407.00	-1,473,767.58	-16,694,269.57	-1,705,137.43	90.7	0.00
ADMINISTRATIVE (904)	541,207,578.00	40,325,193.72	486,986,667.08	54,220,910.92	90.0	452,166,270.15
BUDGETARY CONTROL	\$ 522,808,171.00	38,567,955.82	469,839,718.54	52,968,452.46	89.9%	452,166,270.15
AGENCY SUMMARY:	\$ 853,591,339.00	62,694,885.44	772,452,927.14	81,138,411.86	90.5%	545,381,440.76

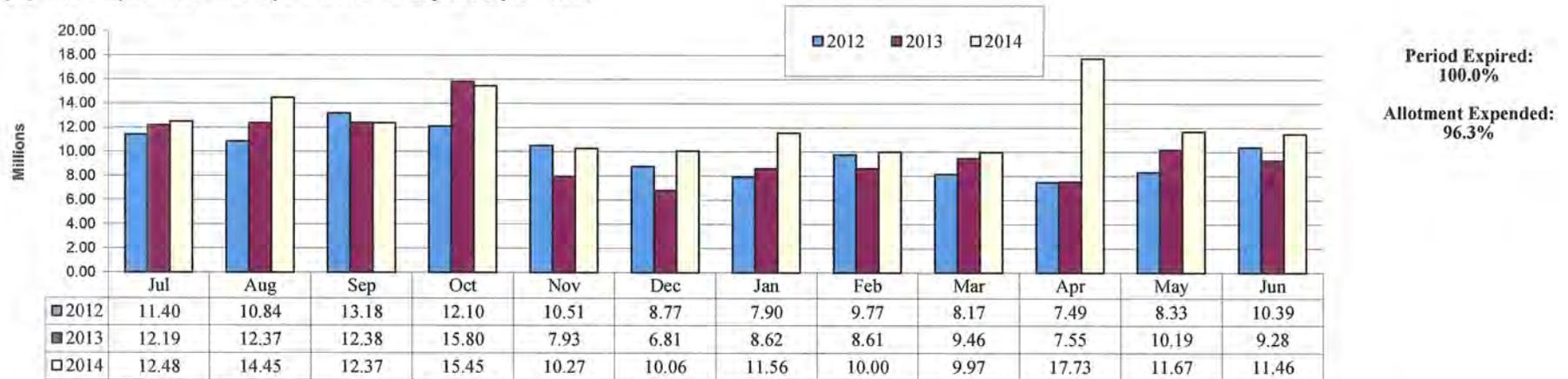
Highway Maintenance

The FY14 Highway Maintenance allotment is established at \$153,058,295.00

The Department expended \$11,460,054 in Highway Maintenance during the month of June (payroll reporting period May 19 through June 15), leaving an allotment balance of \$5,591,154.

Highway Maintenance is made up of 6 categories. 1) System Preservation – includes milling, armor coating, asphalt overlays, patching, etc 2) Operations – includes highway striping, maintenance of traffic control devices, highway lighting, guardrail and crash control barriers, machine mowing, rest area operations, fence repair and other traffic operations. 3) Snow and Ice Control - includes erecting and removing snow fence, snow plowing and spreading of chemicals, and stockpiling chemicals and sand. 4) Unusual and Disaster Operations - includes repairing storm, accident and vandalism damage, and emergency assistance to government entities. 5) Equipment Operations-includes purchases of new equipment, operating costs, depreciation, fleet administration and shop expenses, and equipment rental earnings. 6) Indirect Charges – include maintenance supervision and support staff, hand tools, and salvage.

The graph below depicts FY14 actual expenditures as well as previous years' costs.



Period Expired:
100.0%
Allotment Expended:
96.3%

		System Preservation	Operations	Snow and Ice Control	Unusual & Disaster Opr.	Equipment Operations	Indirect Charges	Total
FY 2014 Allotment		\$ 54,800,000.00	\$ 40,000,000.00	\$ 26,000,000.00	\$ 2,500,000.00	\$ 13,075,600.00	\$ 16,682,695.00	\$ 153,058,295.00
June Expenditures	Labor	953,472.35	1,333,365.17	2,518.00	72,618.65	594,294.17	898,589.86	\$3,854,858.20
	Equipment	896,866.65	898,228.51	3,173.52	39,523.72	(2,335,563.02)	143,895.88	(\$353,874.74)
	Material	1,110,961.43	275,599.11	295,902.91	31,763.34	976,528.15	148,029.60	\$2,838,784.54
	Contracts	2,446,041.89	942,003.28	0.00	2,256.00	0.00	0.00	\$3,390,301.17
	Other	2,776.26	243,497.85	140,890.11	31,944.63	1,279,524.02	31,351.97	\$1,729,984.84
	Total	\$5,410,118.58	\$3,692,693.92	\$442,484.54	\$178,106.34	\$514,783.32	\$1,221,867.31	\$11,460,054.01
FY 2014 YTD Expenditures	Labor	10,684,387.87	12,970,734.08	6,076,948.20	560,000.35	9,139,669.73	11,849,169.73	\$51,280,909.96
	Equipment	9,876,371.44	8,183,212.09	8,786,888.77	284,803.69	(32,030,680.39)	1,571,074.30	(\$3,328,330.10)
	Material	20,991,398.52	7,324,614.20	10,353,627.47	370,675.66	15,869,838.05	2,992,695.10	\$57,902,849.00
	Contracts	12,571,714.55	7,637,168.12	92,801.14	326,142.61	0.00	0.00	\$20,627,826.42
	Other	594,369.99	2,824,291.65	192,580.70	189,817.27	16,952,646.81	230,179.79	\$20,983,886.21
	Total	\$54,718,242.37	\$38,940,020.14	\$25,502,846.28	\$1,731,439.58	\$9,931,474.20	\$16,643,118.92	\$147,467,141.49
Allotment Balance		\$ 81,757.63	\$ 1,059,979.86	\$ 497,153.72	\$ 768,560.42	\$ 3,144,125.80	\$ 39,576.08	\$ 5,591,153.51

RESOURCE EXPENDITURE ANALYSIS

PERSONAL SERVICES Salary raises granted to state employees on July 1, 2013 averaged 2.25%. The Department's average staffing level decreased in FY-2014 to a total of 2,082. Both of these actions caused permanent salary expenditures to remain relatively the same as FY-2013. In FY-2013 no premiums were paid during the months of November and December due to the overpayment of premiums as determined by the State of Nebraska's Administrative Services. In FY-2014 benefits increased due to the fact that premiums were adjusted to an appropriate rate.

OPERATING EXPENSES Operating expenses increased by 56.1%, or \$35.6 million, in FY-2014. The primary contributing factor to this increase is the \$14 million increase for highway maintenance, \$6 million for engineering and architectural contracts and \$14 million in payments starting the federal fund purchasing program.

SUPPLIES AND MATERIALS Supplies and material costs for FY-2014 increased by 3.7% or 2.2 million from FY-2013. This is due to the increase in highway maintenance projects of \$2.4 million and offset by a reduction in fuel purchased of \$800 thousand.

TRAVEL Expenditures for travel remained relatively the same as FY-2013.

CAPITAL OUTLAY This category represents the bulk of the Department of Roads' expenditures. In FY-2014, highway construction expenditures decreased by \$59.3 million or 14.5% due to the reduced level of highway contract projects let in FY-2013. See page 30 for summary of highway construction contract lettings.

AID AND DISTRIBUTION Expenditures for aid and distribution increased by \$19 million due to an increase in payout of the local construction projects.

RESOURCE EXPENDITURE ANALYSIS
(\$'s in Thousands)

	FY-2010	FY-2011	FY-2012	FY-2013	FY-2014	FY-13 to FY-14	
						Chg	% Chg
FTE AVERAGE	2145	2116	2092	2088	2082	(6)	-0.3%
PERSONAL SERVICES							
PERMANENT SALARIES	95,869	91,480	90,766	91,961	93,833	1,872	2.0%
TEMPORARY SALARIES	1,835	1,149	1,694	1,751	1,780	29	1.7%
OVERTIME	5,726	4,089	3,566	4,258	4,150	(108)	-2.5%
BENEFITS	38,596	38,561	37,512	31,920	33,233	1,313	4.1%
SUBTOTAL	\$ 142,026	\$ 135,279	\$ 133,538	\$ 129,890	\$ 132,996	\$ 3,106	2.4%
OPERATING EXPENSES							
COMMUNICATION & UTILITIES	6,525	6,732	6,316	6,507	6,820	313	4.8%
RENTALS	2,586	3,518	3,068	2,482	4,211	1,729	69.7%
REPAIR & MAINTENANCE	4,265	5,707	7,425	6,170	4,494	(1,676)	-27.2%
HIGHWAY MAINTENANCE CONTRACTS	7,323	6,768	7,073	6,684	20,653	13,969	209.0%
ENGINEERING CONTRACTS	18,049	8,728	12,821	15,674	21,753	6,079	38.8%
OTHER CONTRACTUAL SERVICES	8,409	12,480	12,080	12,802	27,753	14,951	116.8%
OTHER OPERATING EXPENSES	12,537	11,159	8,179	13,104	13,343	239	1.8%
SUBTOTAL	\$ 59,694	\$ 55,092	\$ 56,962	\$ 63,423	\$ 99,027	\$ 35,604	56.1%
SUPPLIES & MATERIALS	\$ 56,381	\$ 50,501	\$ 60,696	\$ 60,321	\$ 62,564	\$ 2,243	3.7%
TRAVEL							
IN STATE TRAVEL	736	691	734	761	785	24	3.2%
OUT OF STATE TRAVEL	77	92	134	148	134	(14)	-9.5%
SUBTOTAL	\$ 813	\$ 783	\$ 868	\$ 909	\$ 919	\$ 10	1.1%
CAPITAL OUTLAY							
LAND	9,268	4,229	3,030	3,381	7,654	4,273	126.4%
HIGHWAYS	340,384	266,403	340,460	410,162	350,792	(59,370)	-14.5%
BUILDINGS	1,379	58	490	203	41	(162)	-79.8%
AUTOMOTIVE ROAD EQUIPMENT	7,736	10,925	9,865	11,544	14,671	3,127	27.1%
OTHER EQUIPMENT	1,452	1,526	1,278	2,347	2,088	(259)	-11.0%
SUBTOTAL	\$ 360,219	\$ 283,141	\$ 355,123	\$ 427,636	\$ 375,245	\$ (52,391)	-12.3%
AID AND DISTRIBUTION	\$ 51,828	\$ 88,012	\$ 87,341	\$ 82,696	\$ 101,703	\$ 19,007	23.0%
TOTAL EXPENDITURES	\$ 670,961	\$ 612,808	\$ 694,528	\$ 764,874	\$ 772,453	\$ 7,579	1.0%

PROGRAM / FUNCTION EXPENDITURE ANALYSIS

ADMINISTRATION Administrative expenses reflect costs of administrative support for all Department activities and comprise approximately 2.1 % of total Agency expenditures. In FY-2014, costs remained relatively the same as FY-2013.

SUPPORTIVE SERVICES Supportive services expenditures reflect the cost for service centers that support the operations of the Department. This includes building operations and data processes. Expenditures in FY-2014 reflect the increase in software support fees.

CAPITAL FACILITIES Capital facilities' costs represent the expenditures for design, construction, land purchase, and improvements of Department office, shop, and storage facilities. The program is based on considerations of present and future needs, physical inadequacies of existing facilities and project priorities. Expenditures vary from one year to another based on the size of the program developed and funding appropriated by the Legislature. Expenditures in FY-2014 reflect the newly appropriated funding for the program, for the first time since 2009.

HIGHWAY MAINTENANCE Maintenance expenditures represent costs of performing system preservation, operations, snow and ice control, equipment operations and other maintenance activities. Maintenance costs may vary from year to year depending upon the weather and its effects on highways, and changes in policies. Maintenance costs in FY-2014 increased by 11.1% or \$14.7 million from the FY-2013 level. This was due to an increase of \$8.1 million in system preservation, \$786 thousand in operations, \$5 million in equipment operations, and \$2.1 million in indirect charges.

HIGHWAY CONSTRUCTION Construction expenditures involve payments to contractors for construction work, costs of construction engineering, preliminary engineering, right-of-way appraisals and purchases. Several reasons can be cited for variations in construction expenditures from one year to the next. Adverse weather conditions during the construction season may hinder progress and result in decreased expenditures. Good weather conditions extending past the normal construction season can enable construction activity to continue longer than usual, causing increased expenditures. The size of construction contract lettings can cause construction expenditures to vary as projects are constructed six months to two years after being let to the contractor. A low letting year may result in fewer construction expenditures during the following year. Higher contract lettings may result in more construction expenditures in the following year. Highway construction for FY-2014 decreased 11.1% or \$53 million and is a reflection of the reduced lettings for FY-2013. Major projects currently under construction include: Hwy 80-Potter to Brownson; Hwy 75-Plattsmouth to Bellevue Platte River &SO; Hwy 34-Missouri River Bridge Bellevue; Hwy 133 north of N-36; and Hwy 275 east of N-75 at Wisner.

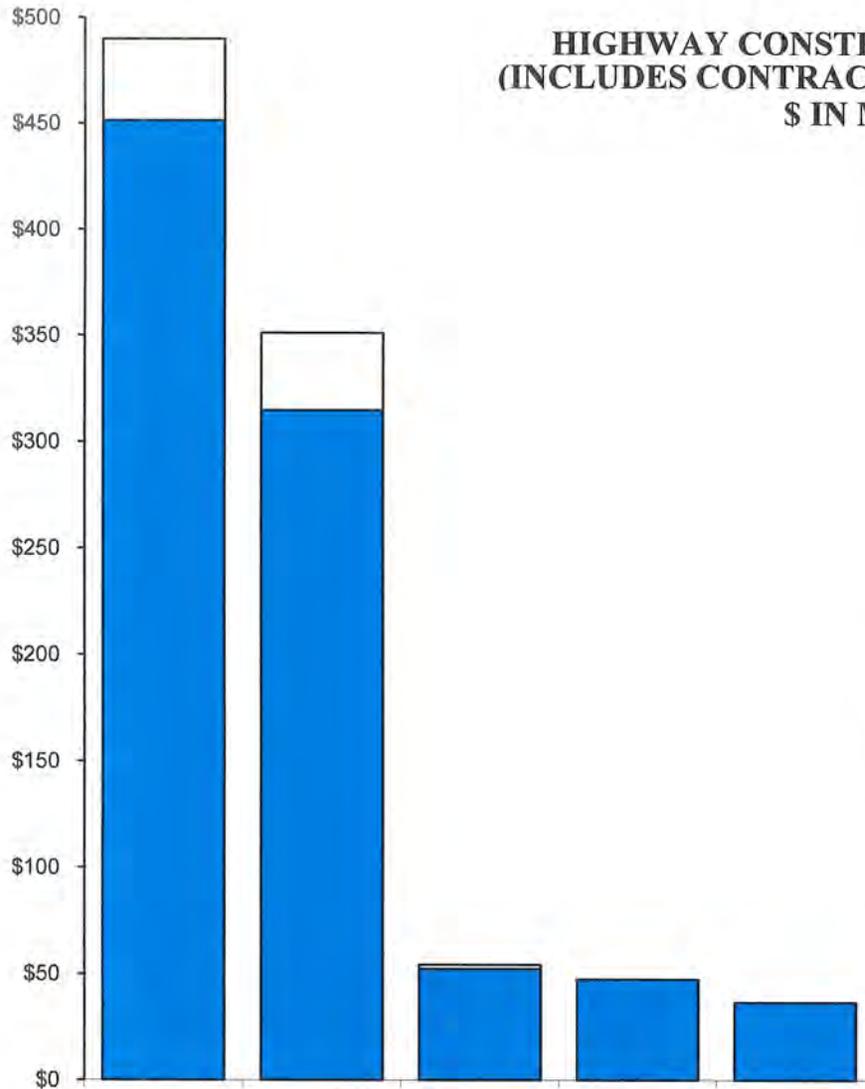
CONSTRUCTION RELATED EXPENSES Includes expenditures for construction overhead, planning & research, and local roadway projects. Costs increased in FY-2014 by \$36 million due to an increase in local projects.

PUBLIC TRANSIT Includes expenditures for pass-through funding from the federal government to local entities operating public transportation systems in Nebraska. FY-2014 costs decreased by \$3 million.

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

	FY-2010	FY-2011	FY-2012	FY-2013	FY-2014	FY-13 to FY-14	
						\$ Chg	% Chg
27 PAYROLLS							
ADMINISTRATION	\$ 17,413	\$ 15,994	\$ 16,373	\$ 16,254	\$ 16,078	\$ (176)	-1.1%
SUPPORTIVE SERVICES	\$ 31,982	\$ 34,766	\$ 31,158	\$ 28,995	\$ 42,938	\$ 13,943	48.1%
CAPITAL FACILITIES	\$ 1,706	\$ 72	\$ 507	\$ 233	\$ 521	\$ 288	123.6%
HIGHWAY MAINTENANCE							
SYSTEM PRESERVATION	47,259	36,310	45,586	46,553	54,718	8,165	17.5%
OPERATIONS	37,591	39,255	41,329	38,154	38,940	786	2.1%
SNOW AND ICE CONTROL	43,246	28,172	18,883	26,837	25,503	(1,334)	-5.0%
UNUSUAL & DISASTER OPR	2,235	3,432	3,412	1,869	1,731	(138)	-7.4%
EQUIPMENT OPERATIONS	(16,923)	1,452	4,726	4,833	9,931	5,098	100.0%
INDIRECT CHARGES	15,462	14,298	14,787	14,488	16,643	2,155	14.9%
SUBTOTAL	\$ 128,870	\$ 122,919	\$ 128,723	\$ 132,734	\$ 147,466	\$ 14,732	11.1%
TOTAL NON-CONSTRUCTION	\$ 179,971	\$ 173,751	\$ 176,761	\$ 178,216	\$ 207,003	\$ 28,787	16.2%
HIGHWAY CONSTRUCTION							
PRELIMINARY ENGINEERING	36,560	29,351	32,614	34,895	39,758	4,863	13.9%
RIGHT OF WAY	12,033	9,639	5,571	6,370	9,340	2,970	46.6%
CONSTRUCTION	344,315	268,289	343,074	411,194	353,412	(57,782)	-14.1%
CONSTRUCTION ENGINEERING	25,602	23,358	24,879	27,150	23,816	(3,334)	-12.3%
SUBTOTAL	\$ 418,510	\$ 330,637	\$ 406,138	\$ 479,609	\$ 426,326	\$ (53,283)	-11.1%
CONSTRUCTION RELATED EXPENSES							
OVERHEAD	8,651	8,284	8,317	8,957	9,333	376	4.2%
PLANNING & RESEARCH	9,769	8,693	9,906	9,566	8,753	(813)	-8.5%
LOCAL	39,302	76,444	78,287	67,743	103,741	35,998	53.1%
OFFICE OF HIGHWAY SAFETY	5,169	5,506	5,590	4,893	4,638	(255)	-5.2%
SUBTOTAL	\$ 62,891	\$ 98,927	\$ 102,100	\$ 91,159	\$ 126,465	\$ 35,306	38.7%
PUBLIC TRANSIT / RAIL PLAN	\$ 9,589	\$ 9,493	\$ 9,529	\$ 15,890	\$ 12,658	\$ (3,232)	-20.3%
TOTAL EXPENDITURES	\$ 670,961	\$ 612,808	\$ 694,528	\$ 764,874	\$ 772,452	\$ 7,578	1.0%

**FY-2014
HIGHWAY CONSTRUCTION CONTRACT LETTINGS
(INCLUDES CONTRACTED CONSTRUCTION COSTS ONLY)
\$ IN MILLIONS**



SUMMARY BY PROGRAM YEAR					
LETTING DATE	STATE SYSTEM			LOCAL SYSTEM	TOTAL
	FY-2014 PROGRAM PROJECTS	PRIOR YEAR PROJECTS	ADVANCED PROJECTS	FY-2014 PROJECTS	
Jul 18	0.31			1.09	1.40
Aug 1	2.84			1.25	4.09
Sep 5	26.72	21.78		4.29	52.79
Oct 10 & 24	48.11	3.03		17.07	68.21
Nov 7 & 14	31.68	0.79		2.01	34.48
Dec 12	34.22	2.44		1.18	37.84
Feb 6 & 20	75.85	17.95		2.28	96.08
Mar 13 & 27	42.32	0.41	0.30	3.10	46.13
Apr 17	8.73			2.39	11.12
May 22 & 29	36.75	0.92	45.01	1.69	84.37
Jun 26	7.11	5.00	2.28	0.43	14.82
Total	314.64	52.32	47.59	36.78	451.33

SUMMARY BY DISTRICT									
LETTING DATE	D-1	D-2	D-3	D-4	D-5	D-6	D-7	D-8	TOTAL
Jul 18			1.09					0.31	1.40
Aug 1			2.54	0.06	1.25			0.24	4.09
Sep 5	19.41	2.66	7.72	16.59		2.48	1.00	2.93	52.79
Oct 10 & 24	6.01	15.33	9.18	8.53	10.87	13.91	2.64	1.74	68.21
Nov 7 & 14	1.11	24.26	3.45	0.77	0.26		4.63		34.48
Dec 12	9.43	1.44	11.54	0.03	2.33	1.09	10.13	1.85	37.84
Feb 6 & 20	30.70		12.00	12.17	2.45	29.71	4.88	4.17	96.08
Mar 13 & 27	0.13	0.30	0.32	10.13	23.71	7.10	0.13	4.31	46.13
Apr 17		0.47	4.72	1.53	3.99	0.41			11.12
May 22 & 29	36.76	1.18	0.09	26.98	8.50	5.78		5.08	84.37
Jun 26	3.22	1.21	2.43	3.49	2.85	1.62			14.82
Total	106.77	46.85	55.08	80.28	56.21	62.10	23.41	20.63	451.33

	State System			Local System	
	FY 2014 Program (2)	Prior Year Projects (3)	Advanced Projects	FY2014 Program (4)	
Total Letting(1)	92.1%	89.6%	96.3%	100.0%	100.0%
Actual \$ Let	451.33	314.64	52.32	47.59	36.78
Projected \$ Remaining	38.53	36.52	2.01	0.00	0.00
Total	\$489.86	\$351.16	\$54.33	\$47.59	\$36.78

- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
 - (2) FY-2014 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
 - (3) Prior Year Projects - Includes projects from previous years' programs.
 - (4) Local System Program - Includes all local system projects.
- Projected dollars are updated estimates as of June 30, 2014.

HIGHWAY CONSTRUCTION CONTRACT LETTINGS
FY 2005 – FY 2014
(Including Local System)
(Excludes Preliminary & Construction Engineering, ROW & Maintenance)
\$'s In Millions

The following table presents a summary of highway construction contract lettings for the 10-year period 2005 through 2014.

Fiscal Year	STATE SYSTEM				Local System	Total Lettings	Unawarded Projects To Next Fiscal Year
	Current Year Program	Previous FY Projects	Future FY Advanced	Total State System			
2005	251.53	2.97	52.65	\$ 307.15	16.85	\$ 324.00	\$6.0 Million
2006	215.99	0.15	14.00	\$ 230.14	28.19	\$ 258.33	\$10.7 Million
2007	179.66	9.92	19.90	\$ 209.48	24.13	\$ 233.61	\$68.1 Million
2008	243.91	63.61	18.71	\$ 326.23	21.57	\$ 347.80	\$19.1 Million
2009	225.94	15.24	67.57	\$ 308.75	6.43	\$ 315.18	\$63.4 Million
2010 ^B	250.80	16.45	3.50	\$ 270.75	55.57	\$ 326.32	\$65.0 Million
2011	310.02	27.68	9.41	\$ 347.11	44.24	\$ 391.35	\$25.8 Million
2012	342.76	10.11	26.68	\$ 379.55	42.00	\$ 421.55	\$47.4 Million
2013	303.08	27.57	3.33	\$ 333.98	86.69	\$ 420.67	\$53.8 Million
2014 ^A	314.64	52.32	47.59	\$ 414.55	36.78	\$ 451.33	\$38.5 Million

A. New record high letting on total state system.

B. Includes American Recovery & Reinvestment Act of \$71.7 million state system, \$51.8 million local system, for a total of \$123.5 million.

FEDERAL APPORTIONMENT DEFINITIONS

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

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) = The 2009 act which made funds available with the primary objective to save and create jobs immediately and invest in the infrastructure.

CONGESTION MITIGATION & AIR QUALITY = This program provides a flexible funding source 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) = The HSIP is a core 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 = Funding to assist in development of transportation improvement programs, long-range transportation plans and other technical studies in the metropolitan areas.

NATIONAL HIGHWAY PERFORMANCE PROGRAM (NHPP) = The purposes of this program is 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 = The purpose of this program is 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 = Investigation or experimentation aimed at the discovery of new theories or laws and the discovery and interpretation of facts or revision of accepted theories or laws in the light of new facts.

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

SURFACE TRANSPORTATION PROGRAM (STP) = 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.

APPORTIONED FEDERAL FUNDS ⁽¹⁾
(\$ IN MILLIONS)

Federal Trust Fund Apportionment Type ⁽²⁾	Fiscal 2010 Apportionment		Fiscal 2011 Apportionment		Fiscal 2012 Apportionment		MAP-21 Reauthorization					
	National	Nebraska	National	Nebraska	National	Nebraska	Federal Trust Fund Apportionment Type ⁽²⁾	Fiscal 2013 Apportionment		Fiscal 2014 Apportionment		
								National	Nebraska	National	Nebraska	
Interstate Maintenance	5,452	50,174	5,710	52,753	5,547	49,223	National Hwy Perf Prog (NHPP)	18,389	153,335	19,093	157,699	
National Highway System	8,533	87,167	8,496	91,646	8,063	85,514	(Includes IM, NHS and Hwy Bridge Program)					
Bridge Program	5,243	27,344	5,529	28,749	5,203	26,825	STP - Bridge Off System	744	3,770	740	3,777	
STP - Flexible-Any Area	3,916	25,218	4,062	26,514	4,227	24,745	STP - Flexible - Any Area	5,902	31,638	5,461	33,607	
STP - MAPA - Omaha	2,427	13,821	2,632	14,531	2,371	13,559	STP - MAPA - Omaha	2,637	13,431	2,664	13,438	
STP - LCLC - Lincoln		5,565		5,851		5,460	STP - LCLC - Lincoln		5,293		5,296	
STP - Under 200,000 Population	1,638	12,655	1,766	13,818	1,604	12,225	STP - 5,001 to 200,000 Population	955	7,382	967	7,385	
STP - Under 5,000 Population	596	9,990	596	9,990	596	9,990	STP - 5,000 and Less Population	1,149	11,260	1,161	11,266	
STP - Enhancement	714	7,472	789	7,856	851	6,732	(Included in TAP)					
Congestion Mitigation & Air Quality	1,652	10,348	1,819	10,880	1,699	10,152	Congestion Mitigation & Air Qual	1,484	9,815	1,717	9,820	
Highway Safety Improvement Prog	1,284	12,301	1,384	12,964	1,273	12,057	Highway Safety Improvement Prog	2,228	20,667	2,300	14,458	
High Risk Rural Road	90	0,931	89	0,947	90	0,924	(Included in HSIP)					
Rail-Hwy - Hazard Elimination	219	3,452	124	1,961	103	1,611	Rail-Hwy - Hazard Elimination	110	1,775	110	1,782	
Rail-Hwy - Protection Devices	219	-	124	1,961	103	1,611	Rail-Hwy - Protection Devices	110	1,775	110	1,782	
Highway Planning	508	4,170	509	4,379	533	4,091	Highway Planning	533	4,104	541	4,107	
Research	159	1,823	160	1,460	158	1,364	Research	158	1,368	157	1,369	
Metropolitan Planning	237	1,520	263	1,727	249	1,419	Metropolitan Planning	251	1,566	259	1,567	
							Transportation Alternatives (TAP)	673	5,449	707	5,552	
Safe Routes To School (SRTS)	180	1,024	202	1,164	169	0,956	(Incl. Enhancement & SRTS Prog)					
Recreational Trails	79	1,050	93	1,194	85	2,258	Recreational Trails	79	1,215	82	1,217	
Redistrib of Certain Authorizations	251	2,078	162	1,284	107	0,837	Redistribution of Certain Authorizations	79	0,586	111	0,817	
Sub-Total Core Funds	33,397	\$ 278,103	34,509	\$ 291,629	33,031	\$ 271,554	Sub-Total Core Funds	35,481	\$ 274,429	36,180	\$ 274,939	
Equity Bonus-Spec Limit	2,647	7,164	1,961	7,289	1,997	7,017						
Equity Bonus-Exempt	639	2,289	627	2,329	639	2,242						
Others & Ext of Alloc Programs	1,757	19,225	99	0,139	1,548	7,777	National Highway Perf Exempt	606	4,652	593	4,504	
Total	38,440	\$ 306,781	37,196	\$ 301,386	37,215	\$ 288,589	Others & Ext of Alloc Programs	955	8,368	11	0,150	
Obligation Authority							Obligation Authority					
Core Formula Obligation Limitation	35,000	\$ 256,856	33,683	\$ 267,920	32,028	\$ 255,669	Core Formula Obligation Limitation	35,128	\$ 262,543	34,184	\$ ⁽³⁾ 260,075	
Redistribution		\$ 4,000		\$ 14,100		\$ 14,000	Redistribution		\$ 14,000		\$ -	
Total Annual Obligation Authority	41,100	\$ 275,375	34,300	\$ 282,161	32,668	\$ 272,888	Total Annual Obligation Authority	35,684	\$ 276,543	34,613	\$ ⁽³⁾260,075	

Footnotes:

- (1) This chart includes only major core federal categories that are received by Nebraska and the corresponding national totals. It does not show all federal categories available to the states.
- (2) All apportionments listed are available for four years.
- (3) FY14 Obligation Authority per Public Law # 113-76 reflects full year through September 30, 2014.

**STATUS OF FEDERAL APPORTIONMENTS
FEDERAL FY-2014
AS OF JUNE 30, 2014**

APPORTIONMENT TYPE	APPORT	MAP-21	TRANSFERS	TOTAL	OBLIGATIONS ^(A)	CURRENT	ADVANCED	UNPAID
	BALANCE	FY-2014	ADJ & SPECIAL			APPORT	CONSTRUCTION	
	9/30/2013	APPORT	APPORT			BALANCE	COMMITTED	OBLIGATIONS
National Hwy Perf Prog (NHPP)	29,618,551	157,699,115	(60,000,000) ^(C)	127,317,666	53,098,793	74,218,873	-	86,038,509
Interstate Maintenance	624,683	-		624,683	(4,055,120)	4,679,803	-	17,188,697
National Highway Sys	19,183,920	-		19,183,920	11,675,176	7,508,744	-	59,910,829
Highway Bridge Program	4,639,857	-		4,639,857	(2,769,389)	7,409,246	54,400	7,307,152
STP - Bridge Off System	6,045,908	3,777,257		9,823,165	1,472,012	8,351,153	884,236	3,186,153
STP - Flexible - Any Area	12,227,616	33,607,388	60,000,000 ^(C)	105,835,004	75,667,458	30,167,546	711,347	86,503,227
STP - MAPA - Omaha	30,528,856	13,437,578		43,966,434	1,560,905	42,405,529	360,000	18,260,233
STP - LCLC - Lincoln	1,248,085	5,295,899		6,543,984	6,032,537	511,446	5,336,000	17,718,262
STP - 5,001 to 200,000 Pop	195,409	7,385,487		7,580,896	(1,779,900)	9,360,796	8,000	8,290,334
STP - 5,000 & Less Population	247,835	11,265,681		11,513,516	6,912,766	4,600,750	252,920	9,231,302
Congestion Mitigation & Air Qual	99,808	9,820,071		9,919,879	9,106,713	813,166	-	10,119,883
Highway Safety Improvment Prog	8,757,497	14,458,365		23,215,862	8,657,948	14,557,914	-	43,112,434
Rail-Hwy - Hazard Elimination	2,748,685	1,781,730		4,530,415	(217,247)	4,747,661	1,755,000	3,348,123
Rail-Hwy - Protection Devices	5,238,021	1,781,730		7,019,751	(49,977)	7,069,727	-	1,652,950
Highway Planning	3,982,579	4,107,102		8,089,681	6,759,648	1,330,033	-	7,038,159
Research	512,085	1,369,034	(350,015)	1,531,104	1,677,440	(146,337)	2,020,028	2,619,279
Metropolitan Planning	401,329	1,566,906		1,968,235	1,699,460	268,775	-	2,559,492
TAP - Flex	163,317	2,776,009		2,939,326	(47,060)	2,986,386	-	1,997,297
TAP - >200,000 Population	103,325	1,391,060		1,494,385	887,430	606,955	-	1,327,619
TAP - 5,001 to 200,000 Pop	267,030	548,412		815,442	706,803	108,639	-	954,075
TAP - 5,000 and Less Population	821,033	836,537		1,657,570	-	1,657,570	-	-
Recreational Trails	3,788,952	1,217,387		5,006,339	101,155	4,905,185	-	1,571,322
Enhancement	343,049	-		343,049	98,880	244,169	-	5,393,320
Safe Routes to School Prog	2,714,655	-		2,714,655	746,472	1,968,183	-	1,840,886
Redistribution	-	817,095		817,095	817,095	-	-	985,445
Other	2,175,282	-		2,175,282	2,175,282	-	-	-
Total Formula Funds	\$ 136,677,366	\$ 274,939,843	\$ (350,015)	\$ 411,267,193	\$ 180,935,282	\$ 230,331,912	\$ 11,381,932	\$ 398,154,981
Allocated/Discretionary Funds	28	-	500,000 ^(B)	500,028	406,405	93,623	-	4,348,979
Total Subject to Annual Obligation Limits	\$ 136,677,394	\$ 274,939,843	\$ 149,985	\$ 411,767,222	\$ 181,341,687	\$ 230,425,535	\$ 11,381,932	\$ 402,503,960
Special Limitation & Exempt	87,417,123	4,654,432	(3,102,361) ^(D)	88,969,193	745,594	88,223,599	191,128	20,155,868
Equity Bonus	14,350,635	-		14,350,635	6,400,550	7,950,085	-	9,806,462
ARRA-Stimulus	9,808,944	-	-	9,808,944	-	9,808,944	-	-
GRAND TOTAL	\$ 248,254,095	\$ 279,594,275	\$ (2,952,377)	\$ 524,895,993	\$ 188,487,831	\$ 336,408,163	\$ 11,573,060	\$ 432,466,289

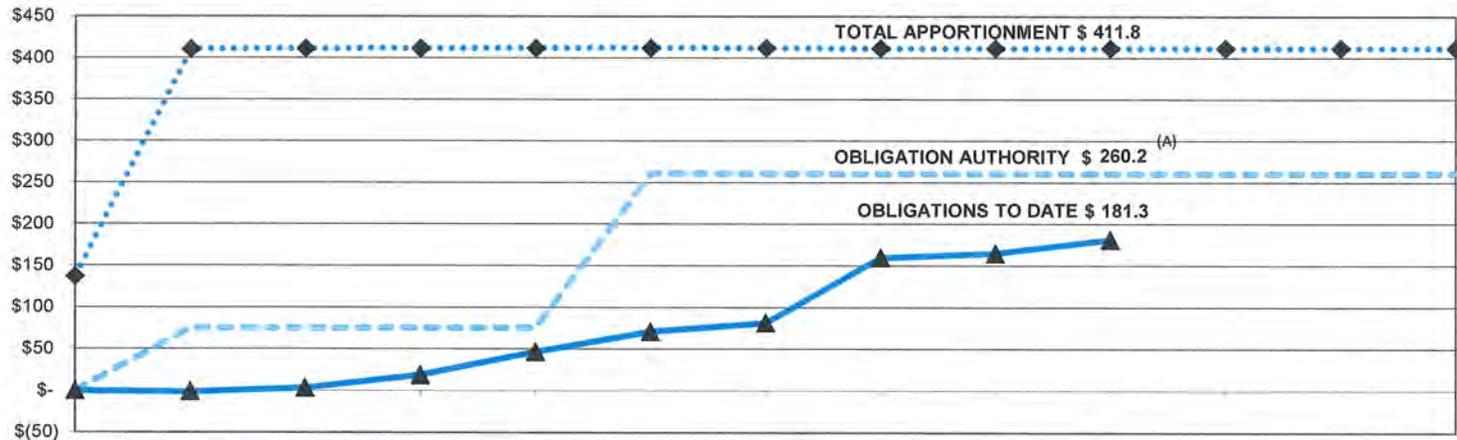
(A) Obligations are commitments by the Federal Highway Administration to participate in the financing of highway construction projects.

(B) TCSP funds per Section 1117 of SAFETEA-LU.

(C) Transfer of NHPP funds to STP where Nebraska's greater need is at this time.

(D) Withdrawal of unobligated balances of emergency relief funds.

**STATUS OF FEDERAL FORMULA APPORTIONMENTS & OBLIGATION AUTHORITY
FEDERAL FY-2014
(\$ IN MILLIONS)**



	Begin Bal	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Apportionment	136.7	410.9	411.3	411.7	411.9	412.3	412.1	411.8	411.8	411.8	411.8	411.8	411.8
Obligation Authority	0.0	74.9	75.0	75.4	75.5	260.8	260.6	260.2	260.2	260.2	260.2	260.2	260.2
OA Used	0.0	(1.0)	3.8	19.0	46.6	71.0	81.6	159.5	164.8	181.3			

	FEDERAL FY-2013 OBLIGATION AUTHORITY		FEDERAL FY-2014 OBLIGATION AUTHORITY		
	As of September 30, 2013		As of June 30, 2014		
FORMULA AND ALLOCATED FUNDS SUBJECT TO ANNUAL OBLIGATION LIMITATION					
Formula Obligation Limitation	\$	256.6	\$	260.1	
Redistribution		14.0			
Section 164 Penalty Funds Obligation Limitation		5.9		-	Period Expired
Transfers		(0.5)		(0.4)	75.0%
Subtotal		276.0		259.7	
Other Allocation Obligation Limitation		(0.5)		0.5	
Annual Obligation Limitation	\$	275.5	\$	260.2	
Formula Obligations to Date		(269.7)		(180.9)	Obligated
Section 164 Penalty Funds Obligations to Date		(6.2)		0.0	69.7%
Allocated Obligations to Date		0.4		(0.4)	
Subtotal		(275.5)		(181.3)	
Obligation Authority Balance	\$	(0.0)	\$	78.9	
SPECIAL LIMITATION					
National Highway Perf Exempt		4.7		4.5	
2013 Emergency Relief		8.4		0.0	
Previous Years Funding		108.4		90.6	
Total Special Obligation Limitation	\$	121.5	\$	95.1	
Obligations to Date		(27.8)		(7.1)	
Obligation Authority Balance	\$	93.7	\$	88.0	

(A) FY14 Obligation Authority per Public Law # 113-76 reflects full year through September 30, 2014.

**STATUS OF PROGRAMS WITH OBLIGATION LIMITS
FEDERAL FY-2014 OCT-SEPT
(\$MILLIONS)**

Obligation Limitation Percentage 94.9%

	<u>MAP- 21</u> <u>FY-2014</u> <u>APPORT</u>	<u>FY-2014 (1)</u> <u>OBLIGATION</u> <u>AUTHORITY</u>	<u>PRIOR (2)</u> <u>YEAR</u> <u>BALANCE</u>	<u>CHANGES(3)</u> <u>TO</u> <u>ORIGINAL</u>	<u>REVISED</u> <u>FY-2014</u> <u>OBL LIMIT</u>	<u>OBLIGATED</u> <u>THRU</u> <u>06/30/14</u>	<u>BALANCE</u>
AMNESTY STP COUNTIES	\$ -	\$ -	\$ 0.464	\$ 0.092	\$ 0.556	\$ 0.556	\$ -
AMNESTY BRIDGE	\$ -	\$ -	\$ 1.800	\$ -	\$ 1.800	\$ (0.298)	\$ 2.098
BRIDGE STP OFF SYSTEM (BRO)	\$ 3.777	\$ 3.584	\$ -	\$ -	\$ 3.584	\$ 2.332	\$ 1.252
URBAN 5K - 200K	\$ 7.385	\$ 7.008	\$ -	\$ 5.992	\$ 13.000 (5)	\$ 2.468	\$ 10.532
MAPA - OMAHA	\$ 13.438	\$ 12.753	\$ (2.600) (4)	\$ -	\$ 10.153	\$ 0.567	\$ 9.586
LCLC - LINCOLN	\$ 5.296	\$ 5.026	\$ (0.409)	\$ (3.706)	\$ 0.911	\$ 0.205	\$ 0.706
SubTotal Local	\$ 29.896	\$ 28.371	\$ (0.745)	\$ 2.378	\$ 30.004	\$ 5.830	\$ 24.174
METRO PLANNING	\$ 1.567	\$ 1.487	\$ 0.142	\$ -	\$ 1.629	\$ 1.699	\$ (0.070)
Omaha 66.836%		\$ 0.927	\$ 0.090	\$ -	\$ 1.017	\$ 1.068	\$ (0.051)
Lincoln 26.341%		\$ 0.390	\$ 0.050	\$ -	\$ 0.440	\$ 0.459	\$ (0.019)
South Sioux City 1.688%		\$ 0.062	\$ 0.000	\$ -	\$ 0.063	\$ 0.064	\$ (0.001)
Grand Island 5.135%		\$ 0.108	\$ 0.001	\$ -	\$ 0.109	\$ 0.108	\$ 0.001
TAP - Flex	\$ 2.776	\$ 2.634	\$ -	\$ (0.298)	\$ 2.336	\$ (0.033)	\$ 2.369
TAP - 5K and Under	\$ 0.837	\$ 0.794	\$ -	\$ -	\$ 0.794	\$ 0.589	\$ 0.205
TAP - 5K-200K	\$ 0.548	\$ 0.520	\$ -	\$ 0.307	\$ 0.827	\$ 0.827	\$ -
TAP - MAPA - OMAHA	\$ 0.998	\$ 0.947	\$ -	\$ -	\$ 0.947	\$ 0.872	\$ 0.075
TAP - LCLC - LINCOLN	\$ 0.393	\$ 0.373	\$ -	\$ -	\$ 0.373	\$ 0.137	\$ 0.236
REC TRAILS	\$ 1.217	\$ 1.155	\$ 3.467	\$ -	\$ 4.622	\$ 0.403	\$ 4.219
TOTAL	\$ 38.232	\$ 36.281	\$ 2.864	\$ 2.387	\$ 41.532	\$ 10.324	\$ 31.208

(1) FY14 Obligation Authority per Public Law # 113-76 reflects full-year through September 30, 2014.

(2) Includes balance of prior year funds.

(3) Includes transfers, fund relinquishments and adjustments.

(4) Reflects FY11 thru FY13 balances only. Does not include unspent balance of \$30.4 Million as of 9/30/2010.

(5) Adjustment by Management to fund city amnesty projects. Limited to \$13 Million per year.

**FEDERAL FUND PURCHASE PROGRAM
FINANCIAL STATUS
AS OF JUNE 30, 2014**

Beginning in FY-2013 the Department of Roads began purchasing the counties' share of Federal Surface Transportation Program and bridge funds. The Department purchases each dollar of federal funds with 80 cents of state highway funds. Funds purchased will be used for projects on the state highway system.

	FY-13		FY-14	
	Final			
	Payment was made March 2014		Payment to be made March 2015	
Bridge				
Annual Obligation Authority		256,594,101.00		259,964,932.16
10% for Bridges		25,659,410.10		25,996,493.22
60% Local Share		15,395,646.06		15,597,895.93
Less STP Bridge Off System		(3,769,702.00)		(3,777,257.00)
Less Fracture Critical Bridge Inspection		(1,412,517.00)		(198,935.00)
Less Under Water Inspection		(500,000.00)		-
Less Quality Assurance		(360,492.00)		(328,342.00)
Available for Buy Out Program		\$ 9,352,935.06		\$ 11,293,361.93
Buy Out Ratio	80%	7,482,350.00	80%	9,034,689.54
Less Major On System Bridges Reserve		(2,000,000.00)		(2,000,000.00)
Bridge Buy Out Payment		\$ 5,482,350.00		\$ 7,034,689.54
Counties				
Annual Apportionment		11,260,202.00		11,265,681.00
Obligation Authority Limitation	95.9%	10,798,533.72	94.9%	10,691,131.27
County Buy Out Payment	80%	\$ 8,638,826.97	80%	\$ 8,552,905.02
First Class Cities				
Annual Apportionment				
Obligation Authority Limitation				
First Class City Buy Out Payment				
		To Begin in FY-2015, with first payment in FY-2016.		
Total Funds Purchased		\$ 14,121,176.97		\$ 15,587,594.56

STATE OF NEBRASKA
DEPARTMENT OF ROADS

HIGHWAY CONSTRUCTION
EXPENSE SUMMARY BY ROAD SYSTEM
FISCAL YEAR TO DATE - June 2014

ROAD SYSTEM	WORK PHASE	FUNDING DESCRIPTION					
		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	17,708,475.86	1,455,810.02	0.00	173,732.88	104,440.71	\$19,442,459.47
	RIGHT OF WAY	8,075,100.35	1,491.19	0.00	30,011.31	295.81	\$8,106,898.66
	CONSTRUCTION	103,001,355.03	243,319,712.17	132,260.85	4,913,466.46	2,261,948.17	\$353,628,742.68
	CONSTRUCTION ENGINEERING	5,940,446.17	10,564,236.09	0.00	384,020.60	8,984.21	\$16,879,718.65
	TRAFFIC SAFETY & TRANS	862.67	7,763.99	0.00	0.00	0.00	\$8,626.66
	TOTAL	\$134,726,240.08	\$255,349,013.46	\$132,260.85	\$5,501,231.25	\$2,357,700.48	\$398,066,446.12
LOCAL	PRELIMINARY ENGINEERING	188,886.10	4,206,572.79	466,446.96	1,065,056.98	22,206.95	\$5,949,169.78
	RIGHT OF WAY	30,086.50	2,154,612.22	289.44	661,107.90	0.00	\$2,785,344.18
	CONSTRUCTION	1,338,294.29	57,792,334.80	3,265,819.91	9,422,399.66	1,329,166.43	\$73,148,015.09
	CONSTRUCTION ENGINEERING	323,819.18	5,257,791.92	311,224.27	736,572.17	215,667.26	\$6,845,074.80
	TOTAL	\$1,820,913.07	\$69,411,311.73	\$4,043,201.70	\$11,885,136.71	\$1,567,040.64	\$88,727,603.85
NON-HWY	PRELIMINARY ENGINEERING	20,470,553.20	2,942,522.96	0.00	119,822.87	175,686.86	\$23,708,585.89
	RIGHT OF WAY	1,401,245.04	0.00	0.00	0.00	0.00	\$1,401,245.04
	CONSTRUCTION	15,508,452.85	685,051.79	0.00	127,022.83	90,781.88	\$16,411,309.35
	CONSTRUCTION ENGINEERING	7,158,058.27	43,194.39	0.00	3,238.61	24,869.81	\$7,229,361.08
	TRAFFIC SAFETY & TRANS	619,586.33	5,962,425.92	0.00	0.00	30,000.00	\$6,612,012.25
	PLANNING & RESEARCH	1,571,600.27	6,866,463.64	81,749.05	164,718.77	827,000.28	\$9,511,532.01
	PUBLIC TRANSPORTATION ASSIST	4,655,186.57	7,728,497.43	61,476.81	59,808.80	238,150.35	\$12,743,119.96
	TOTAL	\$51,384,682.53	\$24,228,156.13	\$143,225.86	\$474,611.88	\$1,386,489.18	\$77,617,165.58
TOTAL	\$187,931,835.68	\$348,988,481.32	\$4,318,688.41	\$17,860,979.84	\$5,311,230.30	\$564,411,215.55	

STATE OF NEBRASKA
DEPARTMENT OF ROADS

HIGHWAY CONSTRUCTION
EXPENSE SUMMARY BY ROAD SYSTEM BY FINANCING PARTICIPANT

June 2014

<u>ROAD SYSTEM</u>	<u>FUNDING DESCRIPTION</u>	<u>ACTIVE PROJECTS ESTIMATES</u>	<u>LIFE TO DATE EXPENSES</u>	<u>ESTIMATE BALANCE</u>	<u>CURRENT MONTH EXPENSE</u>	<u>FISCAL YEAR EXPENSE</u>	<u>CALENDAR YEAR EXPENSE</u>
STATE HWY SYSTEM							
	STATE	1,022,820,233.04	716,448,748.50	306,371,484.54	14,260,177.04	134,726,240.08	46,777,482.60
	FEDERAL	1,618,683,486.04	1,287,240,130.02	331,443,356.02	23,516,686.29	255,349,013.46	75,401,196.06
	COUNTY	349,008.42	306,572.90	42,435.52	132,260.85	132,260.85	132,260.85
	CITY	22,974,547.35	15,965,566.14	7,008,981.21	156,233.71	5,501,231.25	1,202,732.99
	OTHER	38,894,955.02	37,811,099.42	1,083,855.60	1,098,251.62	2,357,700.48	3,237,148.86
STATE HWY SYSTEM TOTALS		\$2,703,722,229.87	\$2,057,772,116.98	\$645,950,112.89	\$39,163,609.51	\$398,066,446.12	\$126,750,821.36
LOCAL HWY SYSTEM							
	STATE	53,496,196.49	33,748,792.28	19,747,404.21	319,125.42	1,820,913.07	1,095,753.85
	FEDERAL	487,229,734.94	386,223,511.91	101,006,223.03	2,527,954.71	69,411,311.73	15,781,666.81
	COUNTY	22,080,899.09	17,920,774.99	4,160,124.10	190,633.35	4,043,201.70	773,374.45
	CITY	136,753,710.74	61,940,720.65	74,812,990.09	471,491.48	11,885,136.71	2,527,655.56
	OTHER	7,885,778.83	4,139,168.31	3,746,610.52	58,986.33	1,567,040.64	663,429.87
LOCAL HWY SYSTEM TOTALS		\$707,446,320.09	\$503,972,968.14	\$203,473,351.95	\$3,568,191.29	\$88,727,603.85	\$20,841,880.54
NON-HIGHWAY							
	STATE	159,770,360.56	124,394,318.28	35,376,042.28	2,328,310.89	51,384,682.53	38,554,438.58
	FEDERAL	133,693,426.28	99,468,846.64	34,224,579.64	1,625,381.26	24,228,156.13	12,057,319.77
	COUNTY	317,403.11	327,096.59	-9,693.48	17,062.68	143,225.86	88,683.38
	CITY	2,634,156.41	1,758,724.46	875,431.95	84,680.28	474,611.88	294,011.50
	OTHER	43,541,873.16	41,034,799.28	2,507,073.88	241,397.80	1,386,489.18	662,974.96
NON-HIGHWAY TOTALS		\$339,957,219.52	\$266,983,785.25	\$72,973,434.27	\$4,296,832.91	\$77,617,165.58	\$51,657,428.19
GRAND TOTALS		\$3,751,125,769.48	\$2,828,728,870.37	\$922,396,899.11	\$47,028,633.71	\$564,411,215.55	\$199,250,130.09

**STATE OF NEBRASKA
DEPARTMENT OF ROADS**

**HIGHWAY CONSTRUCTION
EXPENSE SUMMARY BY WORK PHASE
June 2014**

<u>WORK PHASE</u>	<u>ACTIVE PROJECTS ALLOTMENT</u>	<u>LIFE TO DATE EXPENSES</u>	<u>ALLOTMENT BALANCE</u>	<u>CURRENT MONTH EXPENSE</u>	<u>FISCAL YEAR EXPENSE</u>	<u>CALENDAR YEAR EXPENSE</u>
PRELIMINARY ENGINEERING	474,503,590.85	338,564,237.73	135,939,353.12	3,574,920.54	49,100,215.14	25,424,205.14
RIGHT OF WAY	177,315,514.13	84,445,344.72	92,870,169.41	875,271.32	12,293,487.88	5,226,919.76
UTILITIES	37,969,777.94	18,487,577.73	19,482,200.21	326,135.64	4,600,830.56	1,047,348.11
CONSTRUCTION	2,676,187,359.09	2,131,626,761.24	544,560,597.85	37,996,741.41	438,587,236.56	137,952,692.24
CONSTRUCTION ENGINEERING	251,172,823.24	151,951,683.10	99,221,140.14	2,397,924.27	30,954,154.53	13,654,089.15
TRAFFIC SAFETY	30,568,854.48	21,385,258.46	9,183,596.02	257,205.53	6,620,638.91	3,043,764.85
PLANNING & RESEARCH	57,008,101.74	42,621,459.75	14,386,641.99	1,018,970.48	9,511,532.01	4,332,996.86
PUBLIC TRANSPORTATION	46,399,748.01	39,646,547.64	6,753,200.37	581,464.52	12,743,119.96	8,568,113.98
GRAND TOTALS	\$ 3,751,125,769.48	\$ 2,828,728,870.37	\$ 922,396,899.11	\$ 47,028,633.71	\$ 564,411,215.55	\$ 199,250,130.09

STATE OF NEBRASKA
DEPARTMENT OF ROADS

HIGHWAY CONSTRUCTION
EXPENSE SUMMARY BY FINANCING PARTICIPANT
June 2014

<u>WHO</u>	<u>ACTIVE PROJECTS ALLOTMENT</u>	<u>LIFE TO DATE EXPENSES</u>	<u>ALLOTMENT BALANCE</u>	<u>CURRENT MONTH EXPENSE</u>	<u>FISCAL YEAR EXPENSE</u>	<u>CALENDAR YEAR EXPENSE</u>
STATE FUNDS						
ROADS OPERATIONS	1,077,646,591.43	805,964,271.84	271,682,319.59	14,188,484.60	166,729,878.10	75,340,818.04
ADVANCE CONSTRUCTION #	10,002,140.52	120,612.98	9,881,527.54	1,229,541.72-	8,933,820.11-	9,816,025.49-
GRADE CROSSING	4,322,946.07	2,871,243.96	1,451,702.11	4,154.91	319,825.96	103,185.70
GRADE SEPARATION	23,150,718.79	17,959,526.65	5,191,192.14	10,507.69	175,392.62	47,908.82
RECREATION ROAD	12,286,795.85	10,831,457.70	1,455,338.15	0.00	65,072.44	50,741.64
STATE AID BRIDGE	5,311,935.86	3,580,399.95	1,731,535.91	309,376.80	1,945,333.09	980,606.36
STATE HWY CAPITAL IMPVMT	103,365,661.57	33,264,345.98	70,101,315.59	3,624,631.07	27,630,153.58	19,720,439.96
TOTAL STATE FUNDS	\$1,236,086,790.09	\$874,591,859.06	\$361,494,931.03	\$16,907,613.35	\$187,931,835.68	\$86,427,675.03
FEDERAL FUNDS	2,239,606,647.26	1,772,932,488.57	466,674,158.69	27,670,022.26	348,988,481.32	103,240,182.64
COUNTY FUNDS	22,747,310.62	18,554,444.48	4,192,866.14	339,956.88	4,318,688.41	994,318.68
CITY FUNDS	162,362,414.50	79,665,011.25	82,697,403.25	712,405.47	17,860,979.84	4,024,400.05
OTHER FUNDS	90,322,607.01	82,985,067.01	7,337,540.00	1,398,635.75	5,311,230.30	4,563,553.69
GRAND TOTALS	\$3,751,125,769.48	\$2,828,728,870.37	\$922,396,899.11	\$47,028,633.71	\$564,411,215.55	\$199,250,130.09

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.

**AMERICAN RECOVERY & REINVESTMENT ACT
FINANCIAL STATUS
AS OF JUNE 30, 2014**

SPENDING AUTHORITY & COMMITMENTS	<u>Spending Authority</u>	<u>Commitments</u>	<u>%</u>	<u>Balance</u>	<u>EXPENDED</u>				<u>Unexpended</u> ^A
					<u>Month</u>	<u>Fiscal YTD</u>	<u>Life to Date</u>	<u>%</u>	
Enhancement	\$ 7,067,678	\$ 3,662,508 ^B	97.1%	-	\$ -	\$ -	\$ 3,662,508	100.0%	\$ -
		\$ 3,200,262		204,908	\$ -	\$ 15,047	\$ 3,200,262		\$ -
MAPA - Omaha	23,240,085	21,799,010	93.8%	1,441,075	-	124,390	21,799,010	100.0%	-
LCLC - Lincoln	9,358,051	9,176,038	98.1%	182,013	-	62,392	9,176,038	100.0%	-
First Class Cities	28,088,326	26,693,263	95.0%	1,395,063	-	193,805	26,693,263	100.0%	-
Counties	9,990,322	9,379,546	93.9%	610,776	-	5,699	9,379,546	100.0%	-
State Highway System	157,844,817	151,869,708	96.2%	5,975,109	-	15,460	151,869,708	100.0%	-
Highways and Bridges	\$ 235,589,279	\$ 225,780,334	95.8%	\$ 9,808,944	\$ -	\$ 416,793	\$ 225,780,334	100.0%	\$ -
Transit - Rural	9,811,054	9,811,054	100%	-	-	1,180,318	9,544,145	97.3%	266,909
TOTALS	\$ 245,400,333	\$ 235,591,388	96.0%	\$ 9,808,944	\$ -	\$ 1,597,112	\$ 235,324,479	99.9%	\$ 266,909
Transit - Urban <i>direct to metropolitan areas</i>	13,979,556								
NEBRASKA TOTALS	\$ 259,379,889								

MAINTENANCE OF EFFORT ^C	Certified Amount	Expended Thru Sept 30,2010	Percent Accomplished
State	\$ 200,986,229	\$ 280,804,696	140%
Local	66,136,600	84,228,181	127%
Total	\$ 267,122,829	\$ 365,032,877	137%

(A) - Available for expenditure until September 30, 2015. Special administrative provisions apply to expenditures made after 9/30/2013.

(B) - Transferred to South Dakota for Yankton Meridian Bridge conversion.

(C) - Reporting criteria February 17, 2009 through September 30, 2010.