

Nebraska Department of Transportation Annual Financial Report

For Fiscal Year Ending June 30, 2023



Lincoln South Beltway

NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

Annual Financial Report

For Fiscal Year 2023

July 1, 2022 thru June 30, 2023



FY-2023 HIGHLIGHTS

Fiscal Year Ending June 30, 2023

- ❖ The state revenue projections in this report were developed in December 2022. The various NDOT state revenue sources have varying collection times and varying lag times related to timing of remittance to the state and subsequent transfer to NDOT, following the revenue generating economic activity.
- ❖ Annual invested cash balances earned \$7.7 million in interest with an average interest rate of 2.12% (page 7)
- ❖ State receipts exceeded the Highway Cash Fund Appropriation by \$56 thousand or 0% (page 18)
- ❖ Received \$1.1 billion in total receipts (page 18)
 - \$565 million in state receipts
 - Includes \$97 million of the Build Nebraska Act Revenue receipted into the State Highway Capital Improvement Fund
 - Includes \$29 million receipted into the Transportation Infrastructure Bank.
 - \$486 million in federal receipts
 - \$ 40 million in other receipts
- ❖ Spent \$1.2 billion, 88.6% of the total budget (page 24)
 - \$966 million, 92% for highway construction, related expenses, and capital facilities
 - \$167 million, 76% for highway maintenance and operations
 - \$ 56 million, 84% for administration and supportive services
- ❖ Let highway construction contracts of \$645 million (page 31)
- ❖ The June report includes a page describing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract. (page 33)
- ❖ Spent \$943 million for highway construction and related expenses (pages 39 and 40)
 - \$ 762 million on the state highway system
 - \$ 62 million on local streets and roads
 - \$ 118 million on non-specific highway purposes
- ❖ Build Nebraska Act became effective July 1, 2013. Revenue totaling \$715 million has been received to date with allocated expenditures totaling \$601 million. (page 43)
- ❖ Transportation Innovation Act became effective July 1, 2016. This act transferred \$50 million from the Cash Reserve Fund. Additional allocated gas tax revenue and interest earning totaling \$164 million has been received to date with expenditures totaling \$175 million. (page 44)

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

REPORT SCOPE

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

FINANCIAL STATEMENT TERMS

CURRENT ASSETS

- CASH - On deposit with the State Treasurer and available for meeting the demands of Department expenses and liabilities. This demand may vary from \$100,000 to \$15 million for a single day. During the low construction season, December through May, the monthly demand may be as low as \$15 million as compared to \$70 million during the high construction season.
- FEDERAL RECEIVABLES – Includes: Claims Submitted - Federal participation in highway construction costs incurred to date, claimed but not received, Earned Unbilled - Federal participation in highway construction costs incurred to date - not claimed, Deferred Expense - Project expenses held in retentions that are not eligible for federal reimbursement until final payments are made.
- OTHER RECEIVABLES - Includes receivables due the Department from entities other than the federal government, both project and non-project related.
- INVENTORIES - Cost of supplies and material goods held in stock for future use by the Department in part of daily operations.

CAPITAL ASSETS

- EQUIPMENT - Cost of automotive/heavy road equipment reported at acquisition price less depreciation.
- LAND – Historical costs of all land acquired since 1958 by the Department for highway operations.
- INFRASTRUCTURES - Historical costs of all highways and bridges, 1958 through FY-2001. Beginning FY-2002, infrastructures are reported using the modified approach (reported as an asset value when it increases the capacity and/or efficiency and open to the public.) Includes work in progress.
- BUILDINGS – Historical costs of all capital construction building costs. Includes work in progress.

LIABILITIES

- ACCOUNTS PAYABLE - Recognized costs for which payment has not been made.
- RETENTIONS - Parts of contract earnings for which payment is deferred pending final acceptance of the project by the Department.
- OTHER PAYABLES - Includes performance guarantees and advance deposits.

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

- CAPITAL EQUITY – Net capital investment in highway facilities (equipment, land, infrastructures, and buildings).
- RESERVE FUND BALANCE – The portion of the fund balance that is legally segregated for a specific future use and is not available for expenditure.
- UNRESERVED FUND BALANCE – The portion of the fund balance available to finance future expenditures.

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

STATEMENT OF NET ASSETS
June 2023

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

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

REPORT SCOPE

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

FINANCIAL STATEMENT TERMS

REVENUE - Income accruing during an accounting period. The figures for revenue on page 4 of this report and those receipt figures seen throughout the rest of the report are not the same. The figures on page 4 are based on accrual accounting from NDOT's financial systems. The receipt figures throughout the rest of the report are based on the State's Accounting System.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND DEFINITION

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

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

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

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

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

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

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

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

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

**BALANCE SHEET BY FUND
June 2023**

| | Mapa Bridge Study 1000 | Roads Operations Cash 2270 | Highway Cash 2271 | State Highway Capital Improvement 2274 | Transportation Infrastructure Bank 2275 | Grade Separation 2670 | Grade Crossing Protection 2671 | State Recreation Road 2672 | State Aid Bridge 7757 | Total |
|---|---------------------------|----------------------------------|------------------------|---|---|--------------------------|--------------------------------------|----------------------------------|--------------------------|---------------------------|
| ASSETS | | | | | | | | | | |
| Cash | (98,124.61) | 186,635,449.39* | 41,877,322.86 | 122,408,290.32 | 43,619,153.93 | 6,195,938.62 | 1,717,439.25 | 10,644,690.92 | 64,052.60 | 413,064,213.28 |
| Other Current Assets | 0.00 | 70,860,448.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 70,860,448.01 |
| Capital Assets | 0.00 | 8,863,741,117.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,863,741,117.97 |
| TOTAL ASSETS | (\$98,124.61) | \$9,121,237,015.37 | \$41,877,322.86 | \$122,408,290.32 | \$43,619,153.93 | \$6,195,938.62 | \$1,717,439.25 | \$10,644,690.92 | \$64,052.60 | \$9,347,665,779.26 |
| LIABILITIES | | | | | | | | | | |
| Current Liabilities | 0.00 | 288,443,668.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 288,443,668.28 |
| TOTAL LIABILITIES | \$0.00 | \$288,443,668.28 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$288,443,668.28 |
| NET ASSETS | | | | | | | | | | |
| Fund Balance | (51,336.07) | 391,902,734.38 | (406,035,633.84) | 120,042,126.97 | 50,886,293.73 | 5,463,691.46 | 2,012,307.18 | 9,782,516.81 | (1,021,202.52) | 172,981,498.10 |
| Capital Equity | 0.00 | 8,863,741,117.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,863,741,117.97 |
| Accrued Interfund Transfer | 0.00 | (13,081,235.31) | 0.00 | 7,918,409.07 | 4,030,476.44 | 2,930.97 | 10,313.26 | 592,075.38 | 527,030.19 | 0.00 |
| Revenues | 0.00 | 630,909,396.54 | 447,912,956.70 | 97,074,202.18 | 28,627,521.24 | 1,875,355.29 | 400,383.30 | 4,094,598.32 | 768,727.01 | 1,211,663,140.58 |
| Costs | (46,788.54) | (1,040,678,666.49) | 0.00 | (102,626,447.90) | (39,925,137.48) | (1,146,039.10) | (705,564.49) | (3,824,499.59) | (210,502.08) | (1,189,163,645.67) |
| TOTAL NET ASSETS | (\$98,124.61) | \$8,832,793,347.09 | \$41,877,322.86 | \$122,408,290.32 | \$43,619,153.93 | \$6,195,938.62 | \$1,717,439.25 | \$10,644,690.92 | \$64,052.60 | \$9,059,222,110.98 |
| TOTAL LIABILITIES AND NET ASSETS | (\$98,124.61) | \$9,121,237,015.37 | \$41,877,322.86 | \$122,408,290.32 | \$43,619,153.93 | \$6,195,938.62 | \$1,717,439.25 | \$10,644,690.92 | \$64,052.60 | \$9,347,665,779.26 |

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

FUND BALANCES AND INVESTMENT EARNINGS
Roads Divisions
June 2023

The nature of revenue and expenditure trends create a cash flow situation in that typically the first six months of a fiscal year expenditures are more than incoming revenue. It is therefore necessary to begin the fiscal year with a relatively strong cash balance. This balance will alleviate the cash flow requirement existing from July thru December. It will also allow the Department to meet January's expenditures which will be incurred before most of January's revenue is received.

The table below reflects the variance between revenue and expenditures for the current year, in millions. *Indicates months that include costs for three payrolls.

| FY23 | JUL | AUG | SEPT | OCT | NOV* | DEC | JAN | FEB | MAR | APR | MAY* | JUN |
|--------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| Revenue | 106.3 | 118.4 | 142.1 | 102.0 | 86.6 | 67.4 | 55.7 | 107.6 | 56.8 | 73.6 | 91.8 | 203.4 |
| Expenditures | 152.2 | 124.7 | 138.9 | 132.8 | 93.8 | 61.7 | 52.8 | 41.7 | 80.2 | 70.0 | 121.1 | 119.0 |
| Balance | (45.9) | (6.3) | 3.2 | (30.8) | (7.2) | 5.7 | 2.9 | 65.9 | (23.4) | 3.6 | (29.3) | 84.4 |
| Cumulative Balance | (45.9) | (52.2) | (49.1) | (80.0) | (87.2) | (81.5) | (78.6) | (12.7) | (36.1) | (32.5) | (61.8) | 22.5 |

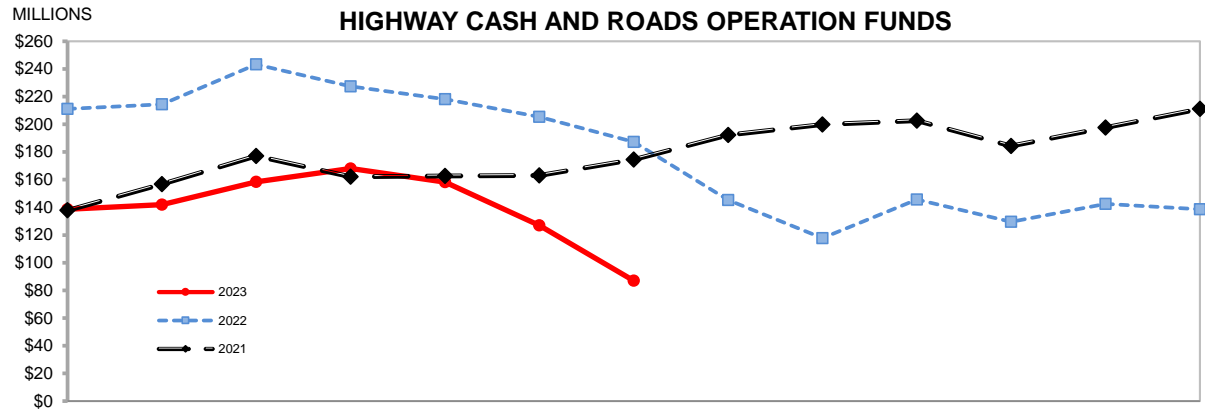
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$759,044.95 in June, with an interest rate of 2.49%. The chart below reflects the interest earned and interest rate by month. The interest information as reflected here represents total interest received from all funds. The figures on page 6 represent total receipts by fund, including interest.

| FY 23 | JUL | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | Total | AVG |
|-------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|----------------|--------------|
| Interest Rate | 1.67% | 1.63% | 1.79% | 1.92% | 2.00% | 2.17% | 2.26% | 2.29% | 2.48% | 2.37% | 2.38% | 2.49% | | 2.12% |
| Earnings (Thousands) | \$583 | \$554 | \$560 | \$575 | \$602 | \$595 | \$630 | \$637 | \$685 | \$769 | \$728 | \$759 | \$7,677 | \$640 |

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

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



| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| HIGHWAY CASH & ROADS OPERATIONS | | | | | | | | | | | | |
| 2023 | 142.0 | 158.5 | 168.1 | 158.2 | 126.9 | 87.0 | | | | | | |
| 2022 | 214.4 | 243.3 | 227.5 | 218.1 | 205.4 | 187.3 | 145.2 | 117.8 | 145.6 | 129.6 | 142.5 | 138.6 |
| 2021 | 156.7 | 177.1 | 162.1 | 162.7 | 163.1 | 174.5 | 192.2 | 199.9 | 202.7 | 184.3 | 197.7 | 211.1 |
| STATE HIGHWAY CAPITAL IMPROVEMENT FUND | | | | | | | | | | | | |
| 2023 | 93.0 | 101.5 | 105.6 | 109.8 | 108.9 | 114.1 | | | | | | |
| 2022 | 117.7 | 116.3 | 116.9 | 121.4 | 120.4 | 119.2 | 120.0 | 112.9 | 103.6 | 102.8 | 86.7 | 95.1 |
| 2021 | 26.9 | 29.6 | 35.5 | 41.7 | 79.9 | 82.8 | 88.1 | 114.4 | 117.0 | 119.5 | 116.6 | 120.2 |
| TRANSPORTATION INFRASTRUCTURE BANK FUND | | | | | | | | | | | | |
| 2023 | 45.3 | 45.7 | 45.7 | 47.1 | 47.9 | 43.5 | | | | | | |
| 2022 | 51.2 | 52.2 | 52.5 | 54.0 | 54.5 | 54.7 | 53.2 | 51.1 | 50.2 | 48.2 | 47.1 | 45.3 |
| 2021 | 47.7 | 47.7 | 48.6 | 49.5 | 50.0 | 48.2 | 45.1 | 45.1 | 45.7 | 47.0 | 48.8 | 50.0 |
| GRADE CROSSING PROTECTION FUND | | | | | | | | | | | | |
| 2023 | 6.5 | 6.5 | 7.5 | 7.5 | 7.8 | 7.7 | | | | | | |
| 2022 | 6.0 | 6.0 | 6.0 | 7.2 | 7.2 | 7.2 | 7.5 | 6.4 | 6.4 | 6.5 | 6.5 | 6.6 |
| 2021 | 4.5 | 4.5 | 4.6 | 5.7 | 5.7 | 5.3 | 5.5 | 5.5 | 5.5 | 5.7 | 5.7 | 5.8 |
| RECREATION ROAD FUND | | | | | | | | | | | | |
| 2023 | 10.0 | 10.0 | 10.4 | 10.5 | 10.6 | 10.3 | | | | | | |
| 2022 | 10.8 | 11.0 | 11.3 | 11.5 | 11.0 | 10.2 | 9.8 | 10.1 | 10.4 | 10.7 | 10.3 | 10.5 |
| 2021 | 10.5 | 10.8 | 11.2 | 11.5 | 11.6 | 11.0 | 10.3 | 10.5 | 10.8 | 11.1 | 11.3 | 11.1 |
| STATE AID BRIDGE FUND | | | | | | | | | | | | |
| 2023 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | | | | | |
| 2022 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2021 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

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

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

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

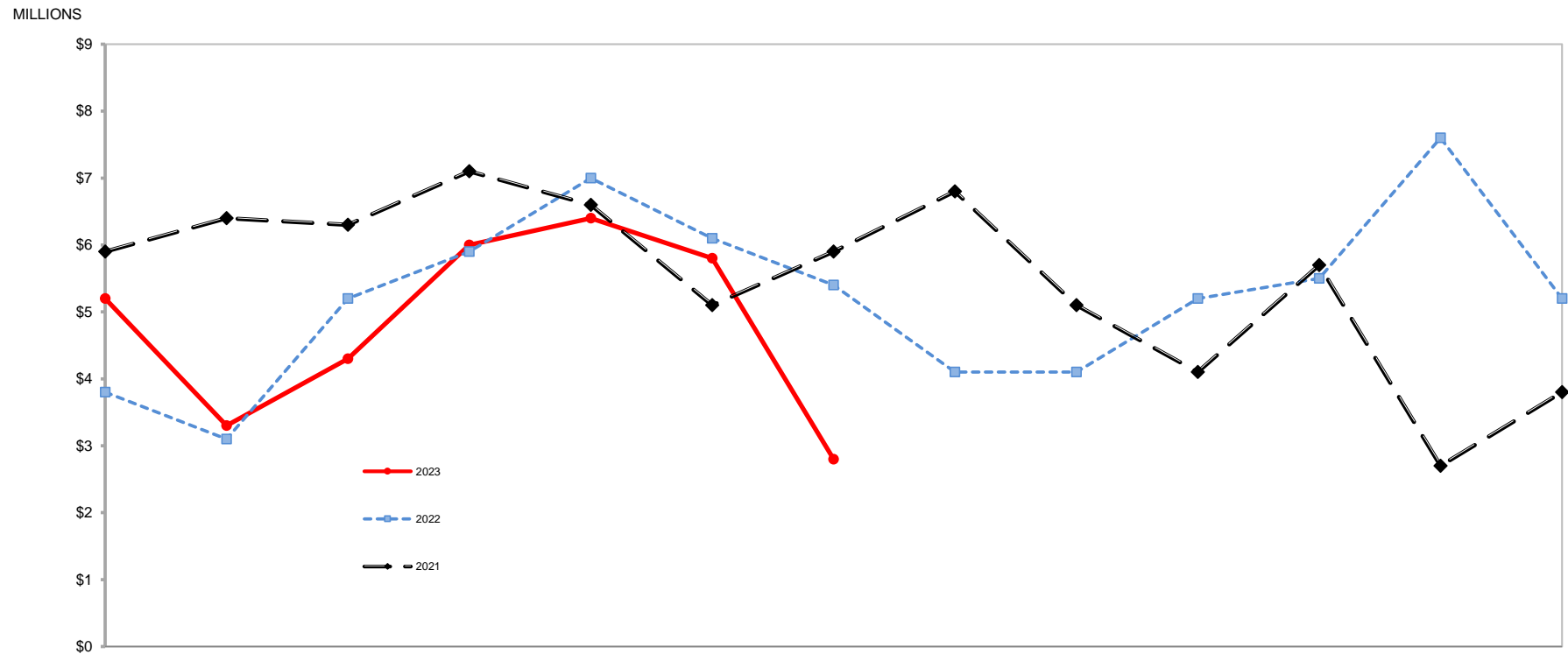
| | | ADMINISTRATION 026 | | | | | 301 | AIRCRAFT 596 | | TOTALS | |
|---|--------------------|--------------------|------------|---------------|-------------|--------------|--------------|----------------|-------------|---------------|----------------|
| | | Admin. | COVID 19 | Proj Plan/Mgt | Nav.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

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

| | | ADMINISTRATION 026 | | | | | 301 | AIRCRAFT 596 | | TOTALS | |
|---|--------------------|--------------------|------------|---------------|--------------|--------------|--------------|----------------|-------------|---------------|----------------|
| | | Admin. | COVID 19 | Proj Plan/Mgt | Nav. Aids | Airfields | Pave. Maint. | Capital Projs. | Operations | Aircraft Res. | |
| REVENUES: | | | | | | | | | | | |
| 450000 | Taxes | 1,566,200.70 | | - | - | - | - | - | - | - | 1,566,200.70 |
| 460000 | Intergovernmental | - | | 142,402.83 | - | - | - | 30,112,544.42 | - | - | 30,254,947.25 |
| 470000 | Sales & Charges | - | | 8,450.00 | 230,851.07 | 147,741.70 | 35,723.30 | - | - | - | 422,766.07 |
| 480000 | Miscellaneous | 144,116.47 | | - | - | 306,858.61 | - | - | 44,531.18 | - | 495,506.26 |
| 490000 | Other | - | | - | - | 83,101.90 | 13,984.00 | - | - | - | 97,085.90 |
| TOTAL REVENUES | | 1,710,317.17 | - | 150,852.83 | 230,851.07 | 537,702.21 | 49,707.30 | 30,112,544.42 | 44,531.18 | - | 32,836,506.18 |
| EXPENDITURES: | | | | | | | | | | | |
| 510000 | Personal Services | 474,845.15 | | 436,005.01 | 203,958.42 | 105,860.60 | - | - | - | - | 1,220,669.18 |
| 520000 | Operating Expenses | 204,680.65 | | 576,999.36 | 108,176.87 | 154,784.96 | 26,165.96 | - | 138,977.06 | 674.65 | 1,210,459.51 |
| 570000 | Travel Expenses | 23,741.31 | | 9,263.18 | 28,037.83 | 1,736.59 | 1,524.95 | - | 2,484.05 | - | 66,787.91 |
| 580000 | Capital Outlay | - | | - | 6,158.00 | 11,920.00 | - | - | - | - | 18,078.00 |
| 590000 | Government Aid | 8,551.81 | | - | - | - | - | 31,959,651.20 | - | - | 31,968,203.01 |
| TOTAL EXPENDITURES | | 711,818.92 | - | 1,022,267.55 | 346,331.12 | 274,302.15 | 27,690.91 | 31,959,651.20 | 141,461.11 | 674.65 | 34,484,197.61 |
| Excess (Deficiency) of Revenues Over Expenditures | | 998,498.25 | - | (871,414.72) | (115,480.05) | 263,400.06 | 22,016.39 | (1,847,106.78) | (96,929.93) | (674.65) | (1,647,691.43) |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | | | |
| | Transfers In | | | 871,414.72 | 115,480.05 | | (22,016.39) | | 96,929.93 | | |
| | Transfers Out | (1,061,808.31) | | | | | | 145,000.00 | | | |
| | Grant \$ transfer | (145,000.00) | | | | | | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | | (208,310.06) | - | - | - | 263,400.06 | - | (1,702,106.78) | - | (674.65) | (1,647,691.43) |
| Fund Balance June 30, 2022 | | 760,073.75 | (2,899.36) | - | - | 1,685,169.48 | | 3,207,826.45 | | 1,281,382.49 | 6,931,552.81 |
| Fund Balance June 30, 2023 | | 551,763.69 | (2,899.36) | - | - | 1,948,569.54 | | 1,505,719.67 | | 1,280,707.84 | 5,283,861.38 |

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

Total funds available as of June 30th is \$5.1 million. The chart below compares the Aeronautics Cash Fund monthly lowest level for three calendars years. For this fund, the month ranged from a high of \$6.6 million on the 2nd to a low of \$2.8 million on the 27th.



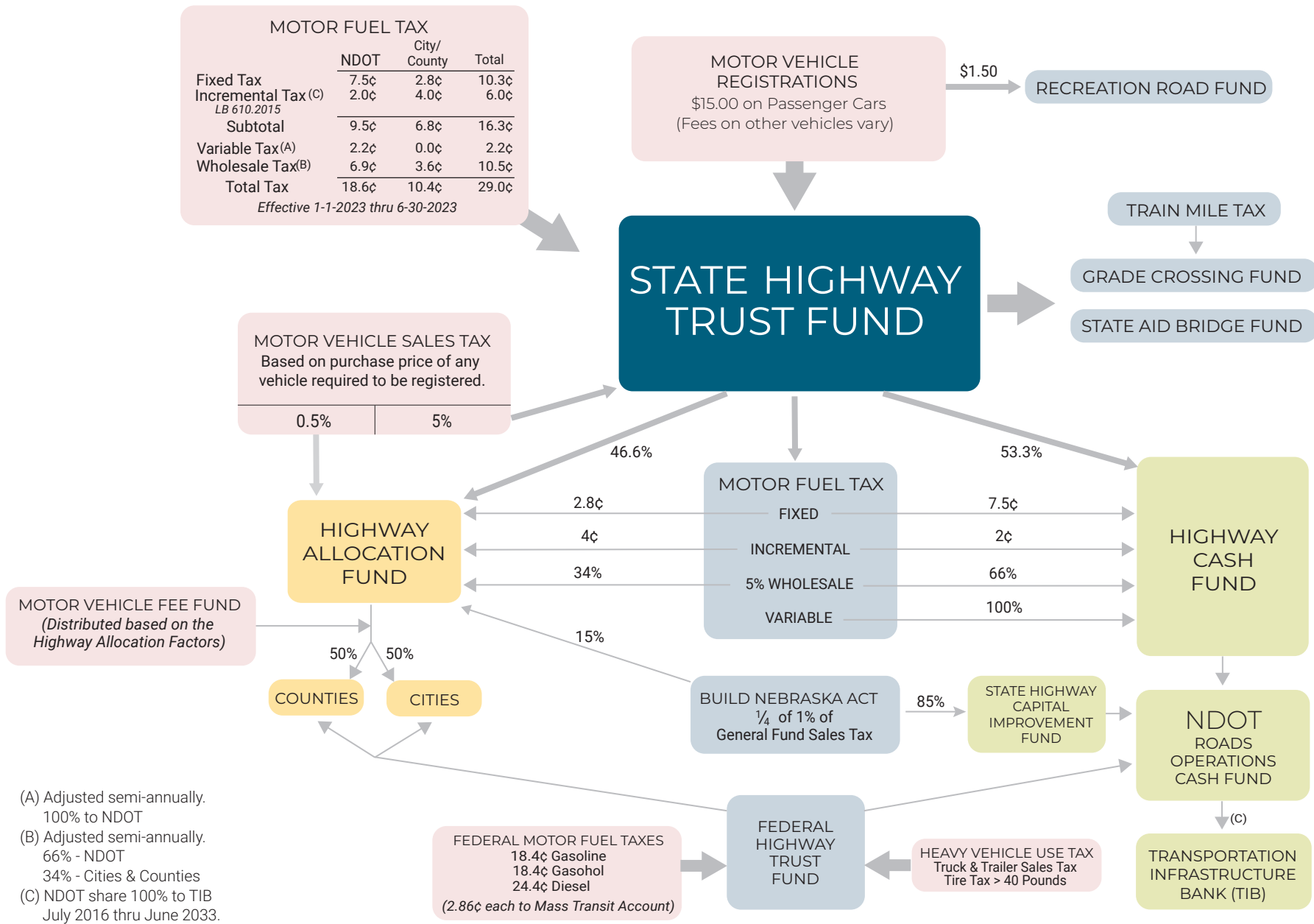
| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC |
|------------------------------|-----|-----|-----|-----|-----|------|-----|-----|-----|-----|-----|-----|
| AERONAUTICS CASH FUND | | | | | | | | | | | | |
| 2023 | 3.3 | 4.3 | 6.0 | 6.4 | 5.8 | 2.8* | | | | | | |
| 2022 | 3.1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

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

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Nebraska Transportation Financing



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

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

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

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

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

RECEIPTS

Motor Fuel Tax Rates

| Effective Date | 7/18 | 1/19 | 7/19 | 1/20 | 7/20 | 1/21 | 7/21 | 1/22 | 7/22 | 1/23 | 6 Month Change |
|-------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|----------------|
| Fixed Tax ¢ | 10.3 | 10.3 | 10.3 | 10.3 | 10.3 | 10.3 | 10.3 | 10.3 | 10.3 | 10.3 | 0.0 |
| Incremental Tax ¢ | 4.5 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 0.0 |
| Variable Tax ¢ | 3.5 | 2.6 | 3.7 | 2.8 | 7.4 | 3.9 | 3.9 | 0.0 | -1.0 | 2.2 | 3.2 |
| Wholesale Tax ¢ | 9.7 | 10.7 | 9.7 | 10.2 | 9.5 | 8.5 | 7.5 | 8.5 | 9.5 | 10.5 | 1.0 |
| Total Tax ¢ | 28.0¢ | 29.6¢ | 29.7¢ | 29.3¢ | 33.2¢ | 28.7¢ | 27.7¢ | 24.8¢ | 24.8¢ | 29.0¢ | 4.2¢ |

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

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

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

Variable Tax: The NDOT receives the revenue generated from the variable excise tax, which is adjusted semi-annually, and is computed by applying a variable rate determined by the Department multiplied by the average price of motor fuel purchased by state government. The variable rate is determined so that the estimated Highway Cash Fund revenues for the fiscal year are within a statutory range of the Highway Cash Fund appropriation. The variable rate as determined by the Department for FY23 is .6% January through June.

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

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

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

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

STATE HIGHWAY CAPITAL IMPROVEMENT FUND: The Build Nebraska Act designates 85% of one quarter of one percent of state General Fund sales tax revenue on all taxable purchases for state highways.

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

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

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

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

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

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

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

**FY-2023 RECEIPTS
AS OF JUNE 30, 2023
Roads Division
(\$ THOUSANDS)**

| Highway Cash Fund: | TOTAL PROJECTED December 2022 | M O N T H L Y | | | | F I S C A L Y E A R T O D A T E | | | |
|---|----------------------------------|-------------------|------------------|--------------------|----------------|---------------------------------|---------------------|---------------------|----------------|
| | | PROJECTED | ACTUAL | \$ DIFF | % DIFF | PROJECTED | ACTUAL | \$ DIFF | % DIFF |
| Motor Fuel Taxes | | | | | | | | | |
| Fixed | \$104,454 | \$ 8,754 | \$ 9,488 | \$ 734 | 8.4% | \$ 104,454 | \$ 103,823 | \$ (632) | (0.6%) |
| Incremental Fixed | 27,897 | 2,334 | 2,539 | 204 | 8.7% | 27,897 | 27,788 | (109) | (0.4%) |
| Variable | 4,978 | 2,568 | 2,793 | 225 | 8.8% | 4,978 | 4,889 | (90) | (1.8%) |
| Wholesale | <u>90,275</u> | <u>8,088</u> | <u>8,797</u> | <u>708</u> | 8.8% | <u>90,275</u> | <u>89,904</u> | <u>(370)</u> | <u>(0.4%)</u> |
| Subtotal | 227,604 | 21,744 | 23,616 | 1,872 | 8.6% | 227,604 | 226,404 | (1,200) | (0.5%) |
| Motor Vehicle Registrations | 35,036 | 3,204 | 3,279 | 75 | 2.3% | 35,036 | 35,181 | 145 | 0.4% |
| Prorate Registrations | <u>14,338</u> | <u>592</u> | <u>558</u> | <u>(34)</u> | <u>(5.7%)</u> | <u>14,338</u> | <u>13,962</u> | <u>(376)</u> | <u>(2.6%)</u> |
| Subtotal | 49,374 | 3,796 | 3,837 | 41 | 1.1% | 49,374 | 49,143 | (231) | (0.5%) |
| Sales Tax on Motor Vehicles | 167,083 | 14,798 | 14,326 | (472) | (3.2%) | 167,083 | 171,141 | 4,058 | 2.4% |
| Interest | 3,983 | 324 | 415 | 91 | 28.0% | 3,983 | 4,346 | 363 | 9.1% |
| Sale of Supplies and Materials | 1,682 | 113 | 75 | (38) | (33.9%) | 1,682 | 1,539 | (143) | (8.5%) |
| Sale of Fixed Assets | 1,178 | 163 | 146 | (17) | (10.1%) | 1,178 | 753 | (425) | (36.1%) |
| Excess Limit | 2,961 | 251 | 249 | (2) | (0.7%) | 2,961 | 2,926 | (35) | (1.2%) |
| Overload Fines | 625 | 50 | 54 | 4 | 7.4% | 625 | 515 | (110) | (17.6%) |
| Other Fees | <u>1,928</u> | <u>139</u> | <u>386</u> | <u>247</u> | <u>177.9%</u> | <u>1,928</u> | <u>2,705</u> | <u>777</u> | <u>40.3%</u> |
| SUBTOTAL HIGHWAY CASH FUND | \$ 456,418 | \$ 41,378 | \$ 43,104 | \$ 1,726 | 4.2% | \$ 456,418 | \$ 459,472 | \$ 3,054 (B) | 0.7% |
| Incremental Tax Transfer to TIB Fund | (27,895) | (2,302) | (2,207) | 95 | (4.1%) | (\$27,895) | (27,582) | 313 | (1.1%) |
| SUBTOTAL ROADS OPERATIONS CASH FUND | \$ 428,523 | \$ 39,076 | \$ 40,898 | \$ 1,822 | 4.7% | \$ 428,523 | \$ 431,890 | \$ 3,367 | 0.8% |
| State Hwy Capital Impr Fund | 90,658 | 7,269 | 8,353 | 1,084 | 14.9% | 90,658 | 97,074 | 6,416 | 7.1% |
| Transportation Infrastructure Bank Fund (TIB) | 28,606 | 2,345 | 2,310 | (35) | (1.5%) | 28,606 | 28,628 | 21 | 0.1% |
| Grade Crossing Protection Fund | 2,358 | 590 | 247 | (343) | (58.1%) | 2,358 | 2,276 | (82) | (3.5%) |
| Recreation Road Fund | 4,020 | 330 | 373 | 43 | 13.1% | 4,020 | 4,095 | 75 | 1.9% |
| State Aid Bridge Fund | <u>768</u> | <u>64</u> | <u>64</u> | <u>0</u> | <u>0.1%</u> | <u>768</u> | <u>769</u> | <u>1</u> | <u>0.1%</u> |
| TOTAL STATE RECEIPTS | \$ 554,933 | \$ 49,674 | \$ 52,245 | \$ 2,570 | 5.2% | \$ 554,933 | \$ 564,731 | \$ 9,797 | 1.8% |
| Federal Receipts | | | | | | | | | |
| FHWA | 473,527 | 48,782 | 30,541 | (18,241) | (37.4%) | 473,527 | 463,735 | (9,792) | (2.1%) |
| Transit | 29,780 | 3,382 | 1,511 | (1,871) | (55.3%) | 29,780 | 15,586 | (14,194) | (47.7%) |
| Highway Safety | <u>7,544</u> | <u>803</u> | <u>576</u> | <u>(227)</u> | <u>(28.3%)</u> | <u>7,544</u> | <u>6,261</u> | <u>(1,283)</u> | <u>(17.0%)</u> |
| Subtotal-Federal Receipts | 510,851 | 52,967 | 32,628 | (20,339) | (38.4%) | 510,851 | 485,582 | (25,269) | (4.9%) |
| Local Receipts | 22,548 | 125 | 1,683 | 1,558 | 1246.1% | 22,548 | 35,879 | 13,331 | 59.1% |
| Other Entities | <u>4,823</u> | <u>524</u> | <u>492</u> | <u>(32)</u> | <u>(6.1%)</u> | <u>4,823</u> | <u>4,546</u> | <u>(277)</u> | <u>(5.7%)</u> |
| TOTAL DEPARTMENT RECEIPTS | \$ 1,093,155 | \$ 103,290 | \$ 87,048 | \$ (16,243) | (15.7%) | \$ 1,093,155 | \$ 1,090,737 | \$ (2,418) | (0.2%) |

HIGHWAY CASH FUND APPROPRIATION ANALYSIS

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

** Numbers may not add due to rounding.

** Projections are updated semiannually in December and June.

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

RECEIPT ANALYSIS

STATE RECEIPTS

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

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

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

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

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

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

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

FEDERAL RECEIPTS

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

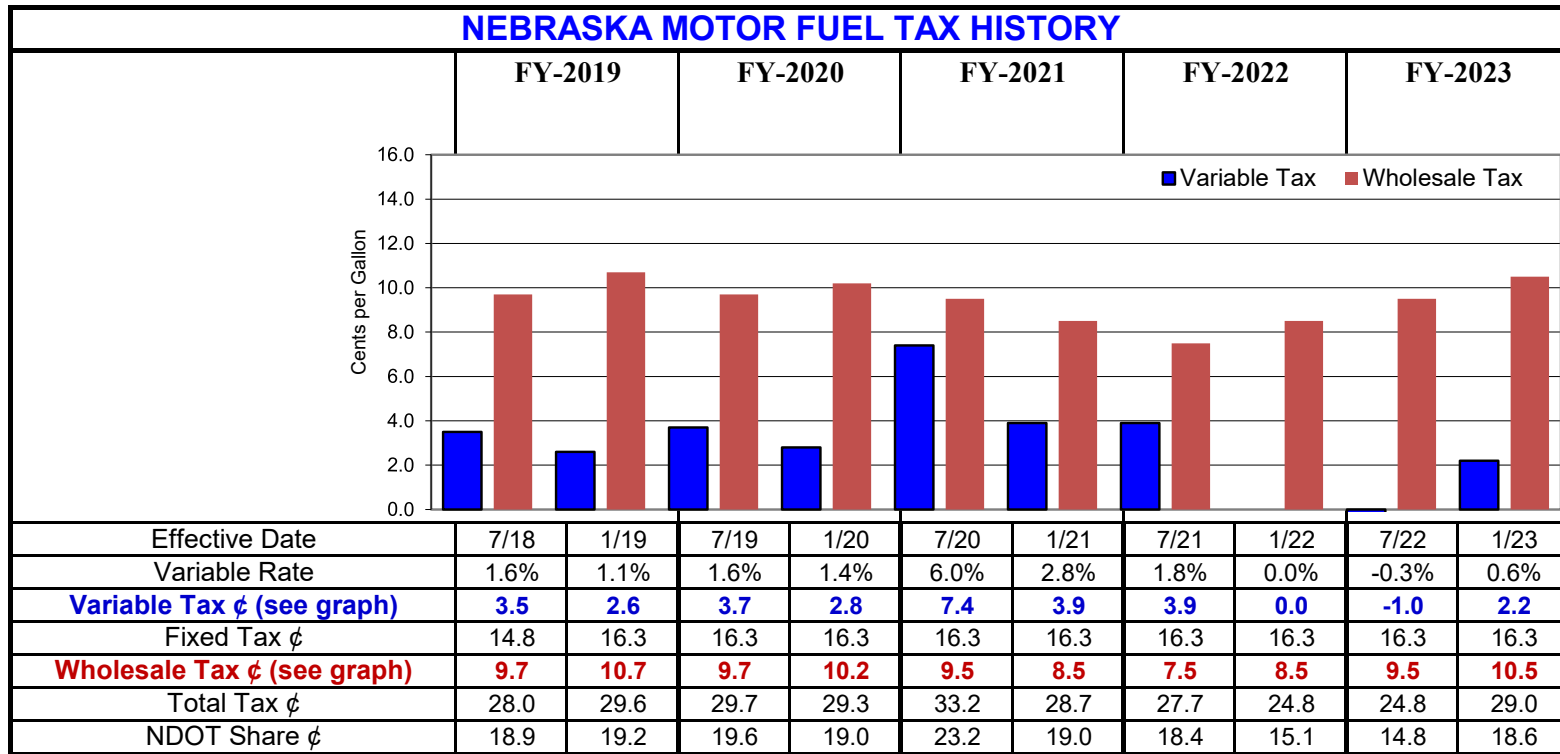
In FY-2023, federal receipts decreased by .6%, or \$2.8 million.

OTHER RECEIPTS

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

RECEIPT ANALYSIS
(\$ THOUSANDS)

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



HIGHWAY CASH FUND APPROPRIATION ANALYSIS (\$ THOUSANDS)

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

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

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

BUDGET STATUS REPORT
AGENCY SUMMARY BY ORGANIZATIONAL ELEMENT
 June 2023

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

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

BUDGET STATUS REPORT
AGENCY SUMMARY BY RESOURCE
 June 2023

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

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

BUDGET STATUS REPORT
AGENCY SUMMARY BY PROGRAM/FUNCTION
 June 2023

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

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

PROGRAM STATUS REPORT
BUSINESS MONTH - JUNE 2023

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

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

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

RESOURCE EXPENDITURE ANALYSIS

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

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

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

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

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

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

RESOURCE EXPENDITURE ANALYSIS
(\$'s in Thousands)

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

PROGRAM / FUNCTION EXPENDITURE ANALYSIS

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

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

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

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

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

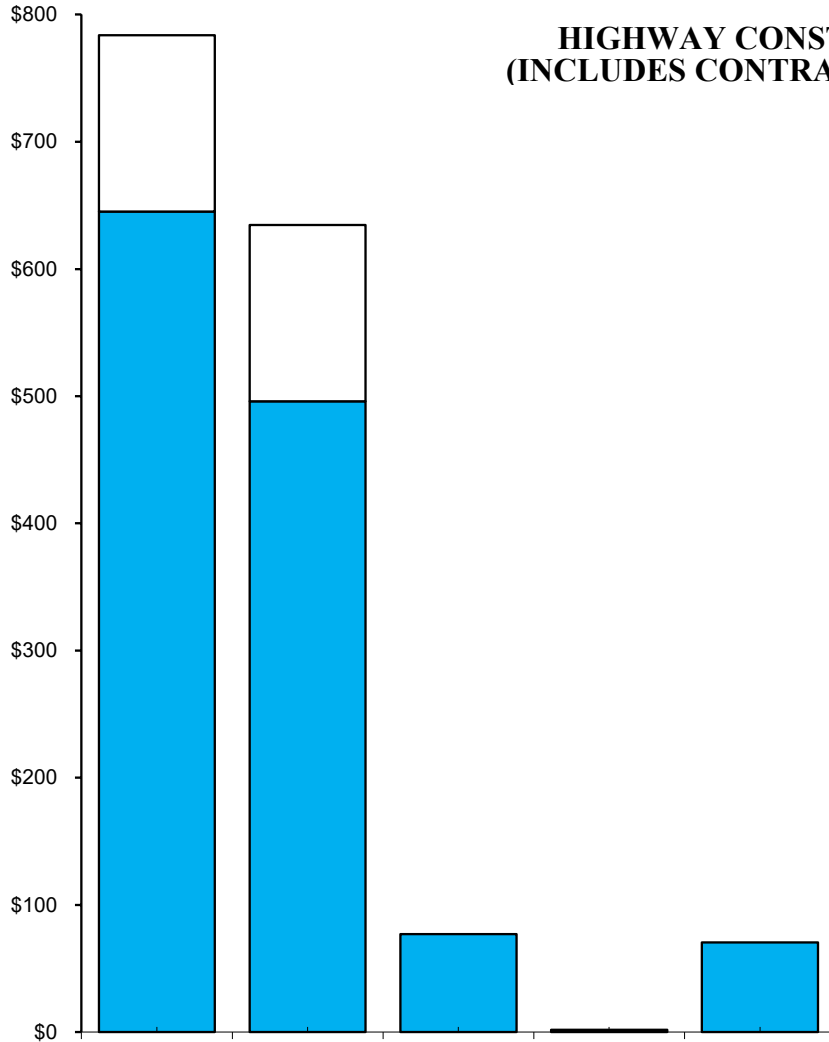
CONSTRUCTION RELATED EXPENSES Includes expenditures for construction overhead (i.e. concrete, pavement research and development, construction administration costs overhead, and transportation technology systems overhead), planning & research, and local roadway projects. Costs decreased in FY-2023 by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

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

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

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

**FY-2023
HIGHWAY CONSTRUCTION CONTRACT LETTINGS
(INCLUDES CONTRACTED CONSTRUCTION COSTS ONLY)
\$ IN MILLIONS**



| SUMMARY BY PROGRAM YEAR | | | | | |
|-------------------------|--------------------------|---------------------|-------------------|------------------|--------|
| LETTING DATE | STATE SYSTEM | | | LOCAL SYSTEM | TOTAL |
| | FY-2023 PROGRAM PROJECTS | PRIOR YEAR PROJECTS | ADVANCED PROJECTS | FY-2023 PROJECTS | |
| 7/21/2022 | 135.92 | | | 0.46 | 136.38 |
| 8/25/2022 | 56.48 | 18.57 | | 32.19 | 107.24 |
| 9/29/2022 | 35.42 | 12.66 | | 13.02 | 61.10 |
| 10/20/2022 | 4.01 | 14.12 | | 0.76 | 18.89 |
| 11/3/2022 | 8.20 | | | 1.90 | 10.10 |
| 12/15/2022 | 56.86 | 9.79 | | 7.75 | 74.40 |
| 1/26/2023 | 61.94 | 5.87 | | | 67.81 |
| 3/2/2023 | 39.54 | 0.59 | | 9.10 | 49.23 |
| 4/6/2023 | 53.15 | | 1.73 | | 54.88 |
| 5/11/2023 | 20.24 | 15.42 | | 5.38 | 41.04 |
| 6/15/2023 | 24.19 | | | | 24.19 |
| | 495.95 | 77.02 | 1.73 | 70.56 | 645.26 |

| SUMMARY BY DISTRICT | | | | | | | | | |
|---------------------|--------|--------|-------|-------|-------|-------|-------|-------|--------|
| LETTING DATE | D-1 | D-2 | D-3 | D-4 | D-5 | D-6 | D-7 | D-8 | TOTAL |
| 7/21/2022 | 15.99 | | 11.29 | 4.84 | 50.14 | 50.09 | 4.03 | | 136.38 |
| 8/25/2022 | 14.98 | 45.58 | 16.98 | | | 6.16 | 23.54 | | 107.24 |
| 9/29/2022 | 34.35 | 11.72 | 0.76 | 3.30 | 1.50 | 0.75 | 8.72 | | 61.10 |
| 10/20/2022 | 15.10 | 0.76 | | | | | | 3.03 | 18.89 |
| 11/3/2022 | | | 8.20 | 1.90 | | | | | 10.10 |
| 12/15/2022 | 23.29 | 1.19 | | 25.88 | | 2.72 | 7.27 | 14.05 | 74.40 |
| 1/26/2023 | 2.96 | 2.11 | 5.05 | 40.43 | | 11.39 | | 5.87 | 67.81 |
| 3/2/2023 | 15.48 | 7.73 | 18.20 | 7.82 | | | | | 49.23 |
| 4/6/2023 | 17.73 | 25.56 | 2.82 | | | 8.77 | | | 54.88 |
| 5/11/2023 | 25.30 | 6.07 | 0.61 | 0.61 | | 8.45 | | | 41.04 |
| 6/15/2023 | 0.78 | 5.14 | | 8.00 | 10.27 | | | | 24.19 |
| | 165.96 | 105.86 | 63.91 | 92.78 | 61.91 | 88.33 | 43.56 | 22.95 | 645.26 |

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

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

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

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

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

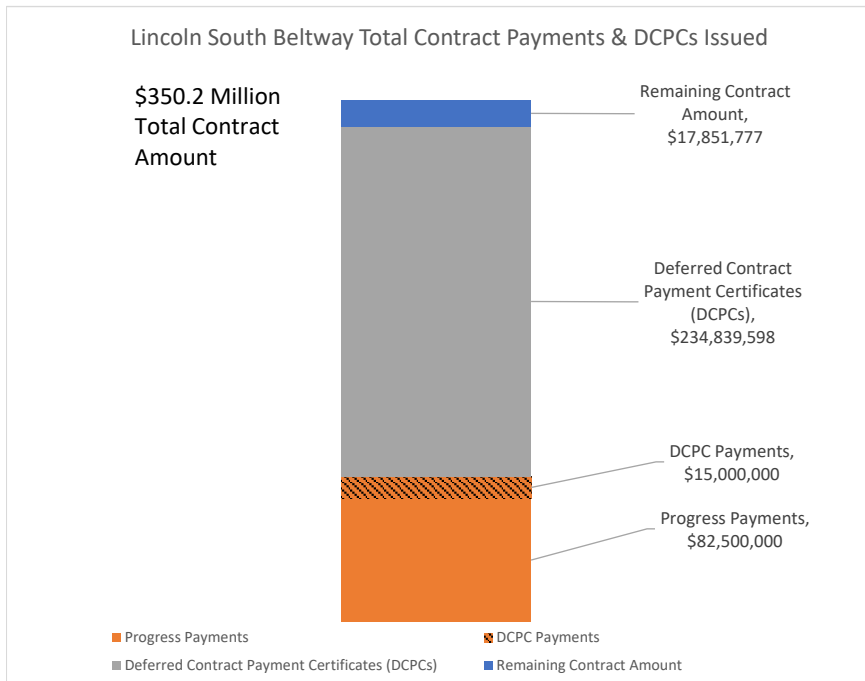
A. New record high letting on total state system as a result of the Lincoln South Beltway project let on December 12th, 2019.

Lincoln South Beltway Construction Contract Payments and Deferred Payment Certificates Issued

Through June 2023

The construction contract for the Lincoln South Beltway project established a maximum quarterly payment schedule of no more than \$7.5 million per calendar quarter (not including certain change orders). As the contractor earns amounts for quantities of work accepted but not paid during construction due to the maximum quarterly payment schedule, NDOT will issue Deferred Contract Payment Certificates (DCPCs).

The DCPCs evidence NDOT’s obligation to make continued quarterly payments beyond the period of construction over a time period necessary to pay the total contract price, subject to appropriation of legally available funds. The DCPCs are used by the contractor to draw from their external financing source to pay their costs during construction. For each DCPC issued by NDOT, the contractor will identify the DCPC’s future payment due date, which will be scheduled to coincide with the maximum quarterly payment schedule. NDOT will pay on the DCPCs pursuant to the maximum payment schedule and as specified by the DCPCs, which is anticipated to occur until fiscal year 2032.



Total Contract Payments & DCPCs Issued (Through June 2023)

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

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

| | |
|----------------------------|----------------------|
| FY 2024 | \$29,941,375 |
| FY 2025 | \$29,876,813 |
| FY 2026 | \$29,884,313 |
| FY 2027 | \$29,877,875 |
| FY 2028 | \$29,875,000 |
| FY 2029 | \$29,882,563 |
| FY 2030 | \$29,882,438 |
| FY 2031 | \$25,619,223 |
| Total DCPCs to date | \$234,839,598 |

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

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FEDERAL APPORTIONMENT DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

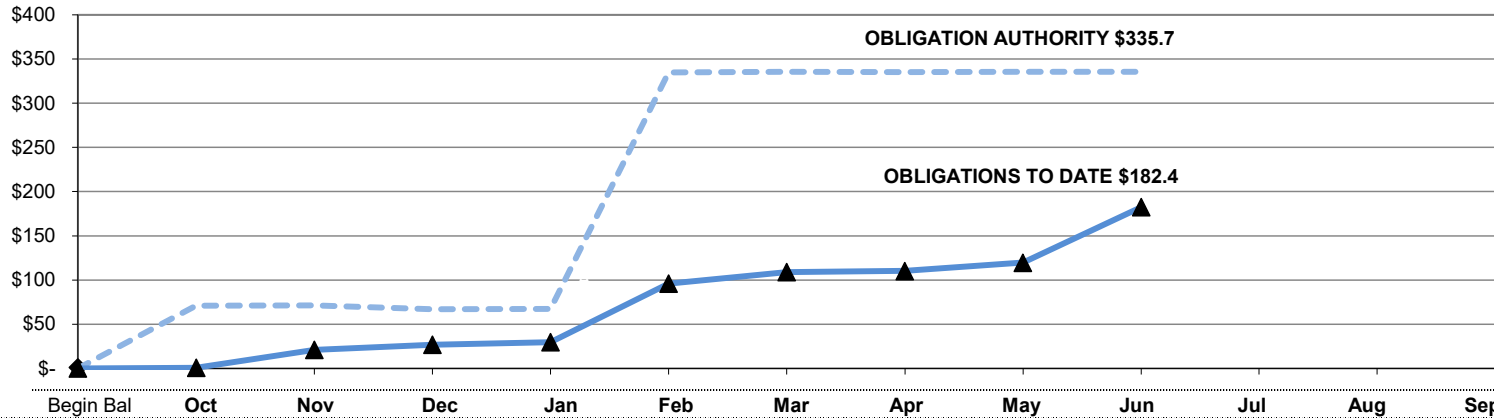
**STATUS OF FEDERAL HIGHWAY APPORTIONMENTS
FEDERAL FY-2023
JUNE 30, 2023**

| APPORTIONMENT TYPE | APPORT | FAST Act & IJA | TRANSFERS | | | CURRENT | ADVANCED | |
|--|-----------------------|----------------------------------|-------------------------|-----------------------|----------------------------|-----------------------|---------------------------|-----------------------|
| | BALANCE 9/30/2022 | FY-2023 APPORT ^(B) | ADJ & SPECIAL APPORT | TOTAL | OBLIGATIONS ^(A) | APPORT BALANCE | CONSTRUCTION COMMITTED | UNPAID OBLIGATIONS |
| National Hwy Perf Prog (NHPP) | 2,919,312 | 207,541,470 | - | 210,460,782 | 82,472,126 | 127,988,657 | 227,615,869 | 105,484,584 |
| Highway Bridge Program | - | - | - | - | - | - | - | 22,613 |
| STBG/STP - Bridge Off System | 71,480 | 5,036,343 | - | 5,107,823 | 5,106,283 | 1,540 | - | 8,976,597 |
| STBG/STP - Flexible - Any Area | 4,224,231 | 43,418,458 | 7,076,924 | 54,719,612 | 50,496,829 | 4,222,783 | 101,025,204 | 62,659,028 |
| STBG/STP - MAPA - Omaha | 7,529,619 | 15,115,820 | - | 22,645,439 | (746,501) | 23,391,940 | 40,062,594 | 23,704,422 |
| STBG/STP - LCLC - Lincoln | 20,429,489 | 7,139,647 | - | 27,569,136 | 856,512 | 26,712,624 | - | 1,997,361 |
| STBG/STP - 5,001 to 200,000 Pop | 693,793 | - | - | 693,793 | - | 693,793 | - | 28,505,934 |
| STBG/STP - 5,000 & Less Pop | 183,876 | 15,187,786 | - | 15,371,662 | 15,187,786 | 183,876 | - | 17,385,230 |
| STBG 5K-49,999 Population | 617,854 | 8,107,333 | - | 8,725,187 | - | 8,725,187 | - | 1,128,595 |
| STBG 50K-200,000 Population | 1,813,121 | 1,849,383 | - | 3,662,504 | - | 3,662,504 | - | - |
| Congestion Mitigation & Air Qual | 5,271,890 | 11,205,146 | (276,240) | 16,200,796 | 8,338,428 | 7,862,368 | - | 13,088,469 |
| Carbon Reduction under 5,000 & Les | 1,804,692 | 1,840,785 | - | 3,645,477 | - | 3,645,477 | - | - |
| Carbon Reduction 5K-49,999 Pop | 963,355 | 982,622 | - | 1,945,977 | - | 1,945,977 | - | - |
| Carbon Reduction 50K-200,000 Pop | 219,753 | 224,148 | - | 443,901 | - | 443,901 | - | - |
| Carbon Reduction >200,000 Pop | 3,000,985 | 3,061,005 | - | 6,061,990 | - | 6,061,990 | - | - |
| Carbon Reduction Prog Flex | 3,224,730 | 1,413,740 | (1,838,711) | 2,799,759 | - | 2,799,759 | - | - |
| Protect Program IJJA | 10,266,897 | 5,129,258 | (5,238,213) | 10,157,942 | - | 10,157,942 | - | - |
| Protect Planning IJJA | 209,529 | 213,719 | - | 423,248 | - | 423,248 | - | - |
| Highway Safety Improvemt Prog | 35,298,968 | 20,201,523 | - | 55,500,491 | 3,614,581 | 51,885,910 | 715,919 | 10,868,930 |
| Rail-Hwy - Hazard Elimination | 1,254,081 | 3,952,395 | - | 5,206,476 | 98,672 | 5,107,804 | 19,413,865 | 2,555,029 |
| Rail-Hwy - Protection Devices | 9,919,521 | - | - | 9,919,521 | 605,225 | 9,314,296 | - | 2,007,162 |
| Highway Planning | 3,280,051 | 5,464,719 | - | 8,744,770 | 3,406,456 | 5,338,314 | - | 8,314,074 |
| Research | 19,427 | 1,821,573 | 239,566 | 2,080,566 | 844,742 | 1,235,824 | 1,524,213 | 7,152,104 |
| Metropolitan Planning | 882,822 | 2,230,188 | - | 3,113,010 | 2,279,374 | 833,635 | - | 3,766,855 |
| National Hwy Freight Program | 512,211 | 10,020,078 | - | 10,532,289 | - | 10,532,289 | - | 383,463 |
| TAP - Flex | 6,099,905 | 4,277,984 | - | 10,377,889 | 521,703 | 9,856,186 | - | 1,127,107 |
| TAP - >200,000 Population | 3,247,712 | 3,084,839 | (500,000) | 5,832,551 | 2,998,353 | 2,834,198 | - | 3,514,369 |
| TAP - 50K - 200,000 Population | 220,948 | 225,894 | - | 446,842 | - | 446,842 | - | - |
| TAP - 5,001 to 200,000 Population | 582,841 | - | - | 582,841 | - | 582,841 | - | 477,221 |
| TAP - 5K-49,999 Population | 968,591 | 990,273 | - | 1,958,864 | - | 1,958,864 | 863,014 | - |
| TAP - 5,000 and Less Population | 3,522,825 | 1,855,118 | - | 5,377,943 | - | 5,377,943 | - | 357,330 |
| Recreational Trails | 3,613,649 | 1,217,387 | (332,174) | 4,498,862 | 1,297,000 | 3,201,862 | - | 2,226,268 |
| Enhancement | 1,010 | - | - | 1,010 | - | 1,010 | - | 323,655 |
| Safe Routes to School Prog | 243,972 | - | - | 243,972 | - | 243,972 | - | - |
| Redistribution - Certain Auth. | - | 4,219,062 | - | 4,219,062 | 4,219,062 | - | - | 8,918,827 |
| Repurposed/Special Earmark | - | - | - | - | - | - | - | 1,084,840 |
| Other | - | - | - | - | - | - | - | - |
| Total Formula Funds | \$ 133,113,140 | \$ 387,027,695 | \$ (868,848) | \$ 519,271,987 | \$ 181,596,632 | \$ 337,675,355 | \$ 391,220,677 | \$ 316,030,069 |
| Allocated/Discretionary Funds | 495,857 | - | 662,064 | 1,157,921 | 848,422 | 309,499 | - | 649,286 |
| Total Subject to Annual Obligation Limits | \$ 133,608,997 | \$ 387,027,695 | \$ (206,784) | \$ 520,429,908 | \$ 182,445,054 | \$ 337,984,854 | \$ 391,220,677 | \$ 316,679,355 |
| Special Limit/Allocated Exempt | 103,006,753 | 75,330,895 | 4,672,492 | 183,010,140 | 38,314,684 | 144,695,456 | - | 59,629,527 |
| Equity Bonus | - | - | - | - | - | - | - | - |
| GRAND TOTAL | \$ 236,615,750 | \$ 462,358,590 | \$ 4,465,708 | \$ 703,440,049 | \$ 220,759,738 | \$ 482,680,311 | \$ 391,220,677 | \$ 376,308,882 |

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

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

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



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

| | <u>FEDERAL FY-2022</u> <u>OBLIGATION AUTHORITY</u> | | <u>FEDERAL FY-2023</u> <u>OBLIGATION AUTHORITY</u> | | |
|--|---|----------------|---|-----------------|----------------|
| <u>FORMULA AND ALLOCATED FUNDS SUBJECT TO ANNUAL OBLIGATION LIMITATION</u> | As of September 30, 2022 | | As of June 30, 2023 | | |
| Formula Obligation Limitation | \$ | 345.4 | \$ | 339.0 | |
| August Redistribution | | 26.0 | | - | |
| Redistribution - TIFIA | | - | | - | Period Expired |
| Transfers | \$ | 0.8 | \$ | (3.9) | 75.0% |
| Subtotal | \$ | 372.2 | \$ | 335.1 | |
| Other Allocation Obligation Limitation | | 0.1 | | 0.6 | |
| Annual Obligation Limitation | \$ | 372.3 | \$ | 335.7 | |
| Formula Obligations to Date | | (372.3) | | (181.6) | Obligated |
| Allocated Obligations to Date | | - | | (0.8) | 54.3% |
| Subtotal | \$ | (372.3) | \$ | (182.4) | |
| Obligation Authority Balance | | 0.0 | | \$ 153.3 | |
| <u>SPECIAL LIMITATION</u> | | | | | |
| National Highway Perf Exempt | | 4.5 | | 4.5 | |
| Highway Infrastructure (NON-COVID) | | 68.8 | | 0.0 | |
| HIP Bridge Formula Program-FY23 | | 0.0 | | 38.3 | |
| HIP Bridge Formula PGM Off-Sys-FY23 | | 0.0 | | 6.7 | |
| HIP Natl Electric Vhcle Infra-FY23 | | 0.0 | | 6.4 | |
| Emergency Rel 2022 Supplement | | 20.8 | | 0.0 | |
| Hwy Infra Prog for Comm Proj Congr-Directed | | 5.0 | | 0.0 | |
| HIP Commnty Proj Cong-DIR 2023 | | 0.0 | | 6.0 | |
| National Infrastructure Investments Build 2020 | | 7.6 | | 0.0 | |
| Hwy Infra Brdg Repl-2023 APPN | | 0.0 | | 19.4 | |
| Previous Years Funding | | 61.3 | | 101.7 | |
| Total Special Obligation Limitation | \$ | 168.0 | \$ | 183.0 | |
| Obligations to Date | | (64.7) | | (38.3) | |
| Obligation Authority Balance | \$ | 103.3 | \$ | 144.7 | |

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

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM**

CURRENT MONTH - JUNE 2023

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

FISCAL YEAR TO DATE - JUNE 2023

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 Accelerated State Highway Capital Improvement Program

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

2 County Bridge Match Program

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

3 Economic Opportunity Program

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

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

FEDERAL FUND PURCHASE PROGRAM FINANCIAL STATUS

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

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

Soft Match Balance By County

As of June 30, 2023

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

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

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