



23rd Street Columbus Project

NEBRASKA
DEPARTMENT OF TRANSPORTATION

FINANCIAL REPORT

JANUARY 2024

NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

Nebraska Transportation Financing

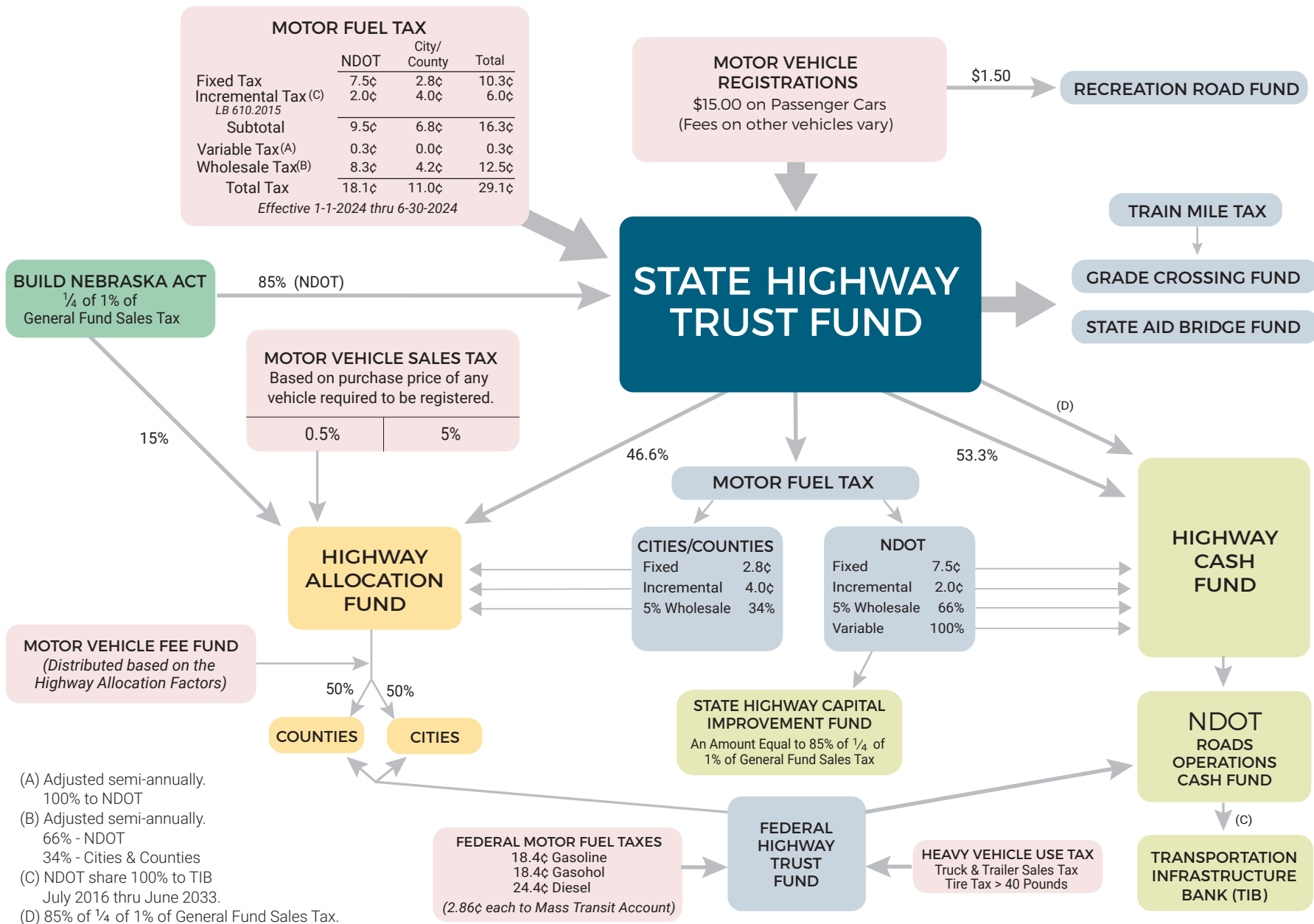


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January 2024 Highlights

- The state revenue projections in this report were developed in December 2023. The various NDOT state revenue sources have varying collection times and varying lag times related to timing of remittance to the state and subsequent transfer to NDOT following the revenue generating economic activity.
- Total revenue in January exceeded expenditures by \$6.4 million. Fiscal year to date expenditures are surpassing revenue by \$32.1 million (page 4).
- Projected \$1.2 billion in total receipts (Roads Division) for the fiscal year with a state fuel tax at 29.1 cents, effective January 1, 2024. The month of January's major revenue categories: Motor Fuel Tax revenue was under the projected amount by \$134.0 thousand or 0.7%, motor vehicle registration revenue was over the projected amount by \$194.0 thousand or 3.4% and motor vehicle sales tax was over the projected amount by \$502 thousand or 3.8%. Highway Cash Fund receipts for FY24 to date were higher than projections by \$1.0 million or 0.4% (page 13, 14).
- Established an operating budget for Roads Division of \$1.3 billion for FY24 which represents our best estimate of cash requirements for the fiscal year (pages 15, 16 and 19).

January expenditures totaled \$57.3 million. Fiscal year to date expenditures totaled \$817.8 million, 64.6% of the yearly budget. For payroll purposes only, this includes the payroll reporting period of December 18, 2023 thru January 14, 2024. The payroll additive rate is established at 68% and the administrative rate is 1.86%.
- Highway construction contract lettings fiscal year to date totaled \$441.3 million of which \$375.0 million are on the state highway system (page 20).
- The January report includes a page describing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract (page 21).
- Nebraska's formula apportionment for FY24 is \$398.4 million. Obligation limitation through January 19, 2024, is \$100.8 million. As of January 2024, NDOT had an obligation authority balance of \$8.6 million (page 26).
- Since the Build Nebraska Act became effective on July 1, 2013, revenue totaling \$776.8 million has been received to date with allocated expenditures totaling \$676.0 million (page 31).
- The Transportation Innovation Act became effective on July 1, 2016. This act transferred \$50 million from the Cash Reserve Fund. Additional allocated gas tax revenue and interest earnings totaling \$182.7 million has been received to date with expenditures totaling \$198.9 million (page 32).

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

REPORT SCOPE

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

FINANCIAL STATEMENT TERMS

CURRENT ASSETS

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

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

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

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

CAPITAL ASSETS

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

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

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

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

LIABILITIES

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

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

OTHER PAYABLES - Includes performance guarantees and advance deposits.

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

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

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

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

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

STATEMENT OF NET ASSETS
January 2024

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
<u>ASSETS</u>							
Current Assets							
Cash & Cash Equivalents	415,749,746.05	406,506,615.03	9,243,131.02	2.27	343,180,491.29	72,569,254.76	21.15
Federal Receivables	3,027,099.75	12,664,166.27	(9,637,066.52)	(76.10)	4,393,747.55	(1,366,647.80)	(31.10)
Other Receivables	18,190,749.11	9,347,033.39	8,843,715.72	94.62	28,663,433.39	(10,472,684.28)	(36.54)
Inventories	2,394,376.30	2,530,637.71	(136,261.41)	(5.38)	3,399,042.98	(1,004,666.68)	(29.56)
Total Current Assets	\$439,361,971.21	\$431,048,452.40	\$8,313,518.81	1.93 %	\$379,636,715.21	\$59,725,256.00	15.73 %
Capital Assets							
Equipment	69,636,656.67	70,632,911.23	(996,254.56)	(1.41)	62,226,075.77	7,410,580.90	11.91
Land	588,943,789.61	588,943,789.61	0.00	0.00	582,254,012.71	6,689,776.90	1.15
Infrastructures	8,283,018,193.61	8,283,018,193.61	0.00	0.00	8,108,626,831.01	174,391,362.60	2.15
Buildings	118,319,597.72	118,319,597.72	0.00	0.00	112,170,880.13	6,148,717.59	5.48
Total Capital Assets	\$9,059,918,237.61	\$9,060,914,492.17	(\$996,254.56)	(0.01)%	\$8,865,277,799.62	\$194,640,437.99	2.20 %
Total Assets	\$9,499,280,208.82	\$9,491,962,944.57	\$7,317,264.25	0.08 %	\$9,244,914,514.83	\$254,365,693.99	2.75 %
<u>LIABILITIES</u>							
Current Liabilities							
Accounts Payable	3,497,550.48	10,888,329.40	(7,390,778.92)	(67.88)	4,888,841.28	(1,391,290.80)	(28.46)
Retention Payable	222,351,229.67	229,390,826.27	(7,039,596.60)	(3.07)	241,345,563.95	(18,994,334.28)	(7.87)
Other Payables	36,698,773.43	27,340,314.13	9,358,459.30	34.23	43,695,787.21	(6,997,013.78)	(16.01)
Total Current Liabilities	\$262,547,553.58	\$267,619,469.80	(\$5,071,916.22)	(1.90)%	\$289,930,192.44	(\$27,382,638.86)	(9.44)%
Total Liabilities	\$262,547,553.58	\$267,619,469.80	(\$5,071,916.22)	(1.90)%	\$289,930,192.44	(\$27,382,638.86)	(9.44)%
<u>NET ASSETS</u>							
Capital Equity							
Capital	9,059,918,237.61	9,060,914,492.17	(996,254.56)	(0.01)	8,865,277,799.62	194,640,437.99	2.20
Total Capital Equity	\$9,059,918,237.61	\$9,060,914,492.17	(\$996,254.56)	(0.01)%	\$8,865,277,799.62	\$194,640,437.99	2.20 %
Fund Balance							
Reserved Fund Balance	(219,956,853.37)	(226,860,188.56)	6,903,335.19	(3.04)	(237,946,520.97)	17,989,667.60	(7.56)
Unreserved Fund Balance	396,771,271.00	390,289,171.16	6,482,099.84	1.66	327,653,043.74	69,118,227.26	21.09
Total Fund Balance	\$176,814,417.63	\$163,428,982.60	\$13,385,435.03	8.19 %	\$89,706,522.77	\$87,107,894.86	97.10 %
Total Net Assets	\$9,236,732,655.24	\$9,224,343,474.77	\$12,389,180.47	0.13 %	\$8,954,984,322.39	\$281,748,332.85	3.15 %
Total Liabilities and Net Assets	\$9,499,280,208.82	\$9,491,962,944.57	\$7,317,264.25	0.08 %	\$9,244,914,514.83	\$254,365,693.99	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
JANUARY 2024**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
Revenue								
State Revenues	49,126,429.59	51,742,300.69	(2,615,871.10)	(5.06)	356,265,383.11	306,778,070.73	49,487,312.38	16.13
Federal Reimbursements	13,098,259.05	86,672,422.91	(73,574,163.86)	(84.89)	416,769,084.00	338,818,015.66	77,951,068.34	23.01
Local Revenues	1,137,745.42	1,406,168.33	(268,422.91)	(19.09)	9,555,602.40	27,654,727.17	(18,099,124.77)	(65.45)
Other Entities Revenues	376,226.48	453,548.63	(77,322.15)	(17.05)	3,037,883.91	5,193,442.63	(2,155,558.72)	(41.51)
Total Revenue	\$63,738,660.54	\$140,274,440.56	(\$76,535,780.02)	(54.56) %	\$785,627,953.42	\$678,444,256.19	\$107,183,697.23	15.80 %
Expenditures								
Administration	1,718,158.91	1,977,119.16	(258,960.25)	(13.10)	14,257,596.28	12,222,307.77	2,035,288.51	16.65
Highway Maintenance	16,268,317.19	12,880,769.48	3,387,547.71	26.30	119,981,630.06	100,376,989.84	19,604,640.22	19.53
Capital Facilities	709,227.45	1,584,643.01	(875,415.56)	(55.24)	8,690,817.10	2,670,330.67	6,020,486.43	225.46
Services and Support	4,058,582.71	3,849,636.29	208,946.42	5.43	25,124,054.34	21,295,066.72	3,828,987.62	17.98
Construction	32,281,671.18	36,968,475.92	(4,686,804.74)	(12.68)	633,329,803.70	601,585,770.65	31,744,033.05	5.28
Highway Safety Office	700,959.65	476,280.73	224,678.92	47.17	4,963,129.08	4,492,113.98	471,015.10	10.49
Public Transit	1,561,951.87	1,510,660.32	51,291.55	3.40	11,412,423.97	14,413,285.22	(3,000,861.25)	(20.82)
Total Expenditures	\$57,298,868.96	\$59,247,584.91	(\$1,948,715.95)	(3.29) %	\$817,759,454.53	\$757,055,864.85	\$60,703,589.68	8.02 %
Excess Revenue (Expenditures)	\$6,439,791.58	\$81,026,855.65	(\$74,587,064.07)	(92.05) %	(\$32,131,501.11)	(\$78,611,608.66)	\$46,480,107.55	(59.13) %

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

FUND DEFINITION

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

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

State Highway Capital Improvement Fund = State statute 39-2703 established this fund to receive revenue closely related to the use of highways in an amount equal to 85% of one quarter of one percent of state General Fund sales tax through June 30, 2042. At least twenty five percent of this fund is to be used for the construction of the expressway system and federally designated high priority corridors. The remaining money is to be used for surface transportation projects of the highest priority as determined by the Department of Transportation.

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

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

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

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

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

BALANCE SHEET BY FUND

January 2024

	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	213,000,935.48	40,490,677.34	109,375,489.92	34,420,245.10	6,109,591.26	1,900,079.86	10,387,400.88	64,076.21	415,748,496.05
Other Current Assets	23,613,475.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,613,475.16
Capital Assets	9,059,918,237.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,059,918,237.61
TOTAL ASSETS	\$9,296,532,648.25	\$40,490,677.34	\$109,375,489.92	\$34,420,245.10	\$6,109,591.26	\$1,900,079.86	\$10,387,400.88	\$64,076.21	\$9,499,280,208.82
LIABILITIES									
Current Liabilities	262,547,553.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	262,547,553.58
TOTAL LIABILITIES	\$262,547,553.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$262,547,553.58
NET ASSETS									
Fund Balance	289,050,951.01	(251,674,350.48)	114,489,881.25	39,588,677.49	6,193,007.65	1,707,125.99	10,052,615.54	(462,977.59)	208,944,930.86
Capital Equity	9,059,918,237.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,059,918,237.61
Accrued Interfund Transfer	(10,372,166.43)	0.00	8,599,684.31	582,409.89	943,123.27	0.00	92,850.28	154,098.68	0.00
Revenues	410,551,767.75	292,165,027.82	61,332,990.32	18,039,976.46	539,384.16	239,981.05	2,310,326.36	448,499.50	785,627,953.42
Costs	(715,163,695.27)	0.00	(75,047,065.96)	(23,790,818.74)	(1,565,923.82)	(47,027.18)	(2,068,391.30)	(75,544.38)	(817,758,466.65)
TOTAL NET ASSETS	\$9,033,985,094.67	\$40,490,677.34	\$109,375,489.92	\$34,420,245.10	\$6,109,591.26	\$1,900,079.86	\$10,387,400.88	\$64,076.21	\$9,236,732,655.24
TOTAL LIABILITIES AND NET ASSETS	\$9,296,532,648.25	\$40,490,677.34	\$109,375,489.92	\$34,420,245.10	\$6,109,591.26	\$1,900,079.86	\$10,387,400.88	\$64,076.21	\$9,499,280,208.82

FUND BALANCES AND INVESTMENT EARNINGS

Roads Divisions

January 2024

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

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

FY24	JUL	AUG	SEPT	OCT	NOV*	DEC	JAN	FEB	MAR	APR	MAY*	JUN
Revenue	107.8	168.9	99.1	116.3	89.6	140.2	63.7					
Expenditures	143.3	172.3	101.7	170.5	113.4	59.2	57.3					
Balance	(35.5)	(3.4)	(2.6)	(54.2)	(23.8)	81.0	6.4					
Cumulative Balance	(35.5)	(38.9)	(41.5)	(95.7)	(119.5)	(38.5)	(32.1)					

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 \$822,828.57 in January, with an interest rate of 2.89%. The chart below reflects the interest earned and interest rate by month. The interest information as reflected here represents total interest received from all funds. The figures on page 6 represent total receipts by fund, including interest.

FY 24	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	AVG
Interest Rate	2.54%	2.47%	2.65%	2.74%	2.78%	2.78%	2.89%							2.69%
Earnings (Thousands)	\$671	\$819	\$859	\$866	\$846	\$742	\$823						\$5,626	\$804

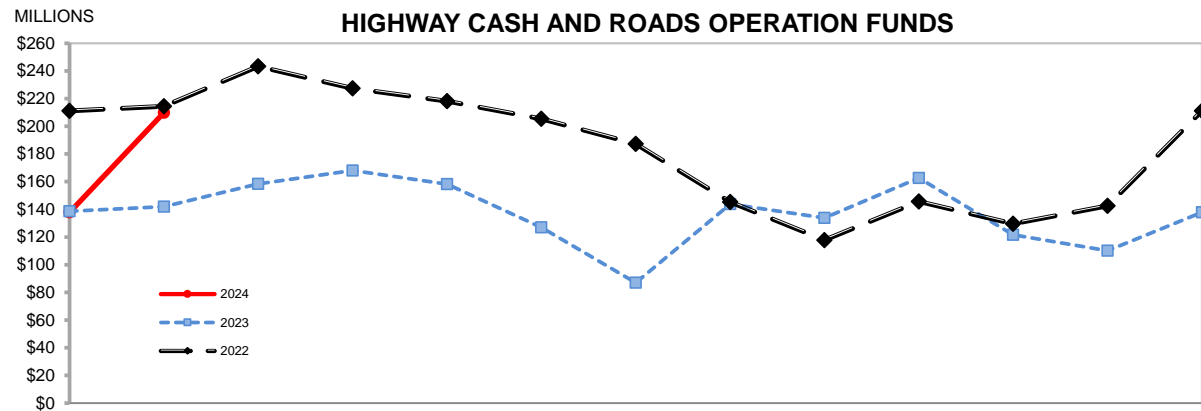
FUND BALANCES - MONTHLY LOW POINT

Roads Divisions

January 2024

(IN MILLIONS)

Total of all funds available as of January 31st is \$412.8 million. The chart below compares the Highway Cash and Roads Operations Funds monthly lowest level for three calendars years. For these two funds, the month ranged from a high of \$250.5 million on the 31st to a low of \$209.9 million on the 29th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
HIGHWAY CASH & ROADS OPERATIONS												
2024	209.9											
2023	142.0	158.5	168.1	158.2	126.9	87.0	143.8	133.9	162.6	121.6	110.2	137.8
2022	214.4	243.3	227.5	218.1	205.4	187.3	145.2	117.8	145.6	129.6	142.5	211.1
STATE HIGHWAY CAPITAL IMPROVEMENT FUND												
2024	99.9											
2023	93.0	101.5	105.6	109.8	108.9	114.1	122.4	119.4	108.3	108.3	94.1	102.5
2022	117.7	116.3	116.9	121.4	120.4	119.2	120.0	112.9	103.6	102.8	86.7	95.1
TRANSPORTATION INFRASTRUCTURE BANK FUND												
2024	34.3											
2023	45.3	45.7	45.7	47.1	47.9	43.5	42.2	38.1	37.2	35.1	34.1	33.8
2022	51.2	52.2	52.5	54.0	54.5	54.7	53.2	51.1	50.2	48.2	47.1	45.3
GRADE CROSSING PROTECTION FUND												
2024	8.0											
2023	6.5	6.5	7.5	7.5	7.8	7.7	7.9	7.9	8.0	7.7	7.7	7.7
2022	6.0	6.0	6.0	7.2	7.2	7.2	7.5	6.4	6.4	6.5	6.5	6.6
RECREATION ROAD FUND												
2024	10.1											
2023	10.0	10.0	10.4	10.5	10.6	10.3	10.4	10.4	10.3	10.0	10.0	10.0
2022	10.8	11.0	11.3	11.5	11.0	10.2	9.8	10.1	10.4	10.7	10.3	10.5
STATE AID BRIDGE FUND												
2024	0.0											
2023	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2022	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

COMBINED SUMMARY OF REVENUES & EXPENDITURES
January 2024

			ADMINISTRATION 026					301	AIRCRAFT 596			
			Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	TOTALS
<u>REVENUES:</u>												
450000	Taxes		120,994.95									120,994.95
460000	Intergovernmental								4,078,575.00			4,078,575.00
470000	Sales & Charges				14,274.29							14,274.29
480000	Miscellaneous		17,232.47		3,639.79		48,623.80			44,941.16		114,437.22
490000	Other						12,900.52					12,900.52
TOTAL REVENUES			138,227.42		3,639.79	14,274.29	61,524.32		4,078,575.00	44,941.16	-	4,341,181.98
<u>EXPENDITURES:</u>												
510000	Personal Services											-
520000	Operating Expenses		(3,460.38)		28,416.54	11,804.24	10,918.71	2,390.30		26,434.01		76,503.42
570000	Travel Expenses		58.66		320.05	1,714.10				66.23		2,159.04
580000	Capital Outlay											-
590000	Government Aid								4,176,015.62			4,176,015.62
TOTAL EXPENDITURES			(3,401.72)	-	28,736.59	13,518.34	10,918.71	2,390.30	4,176,015.62	26,500.24	-	4,254,678.08
Excess (Deficiency) of Revenues Over Expenditures			141,629.14	-	(25,096.80)	755.95	50,605.61	(2,390.30)	(97,440.62)	18,440.92	-	86,503.90
<u>OTHER FINANCING SOURCES (USES):</u>												
	Transfers In				25,096.80	(755.95)		2,390.30		(18,440.92)	-	
	Transfers Out		(8,290.23)									
	Grant \$ transfer											
Excess (Deficiency) of Revenues Over Expenditures			133,338.91	-	-	-	50,605.61	-	(97,440.62)	-	-	86,503.90
Fund Balance December 31, 2023			532,226.25	(2,899.36)	-	-	1,932,413.88	27,942.65	2,948,335.67	(67,164.11)	1,258,107.05	6,628,962.03
Fund Balance January 31, 2024			665,565.16	(2,899.36)	-	-	1,983,019.49	27,942.65	2,850,895.05	(67,164.11)	1,258,107.05	6,715,465.93

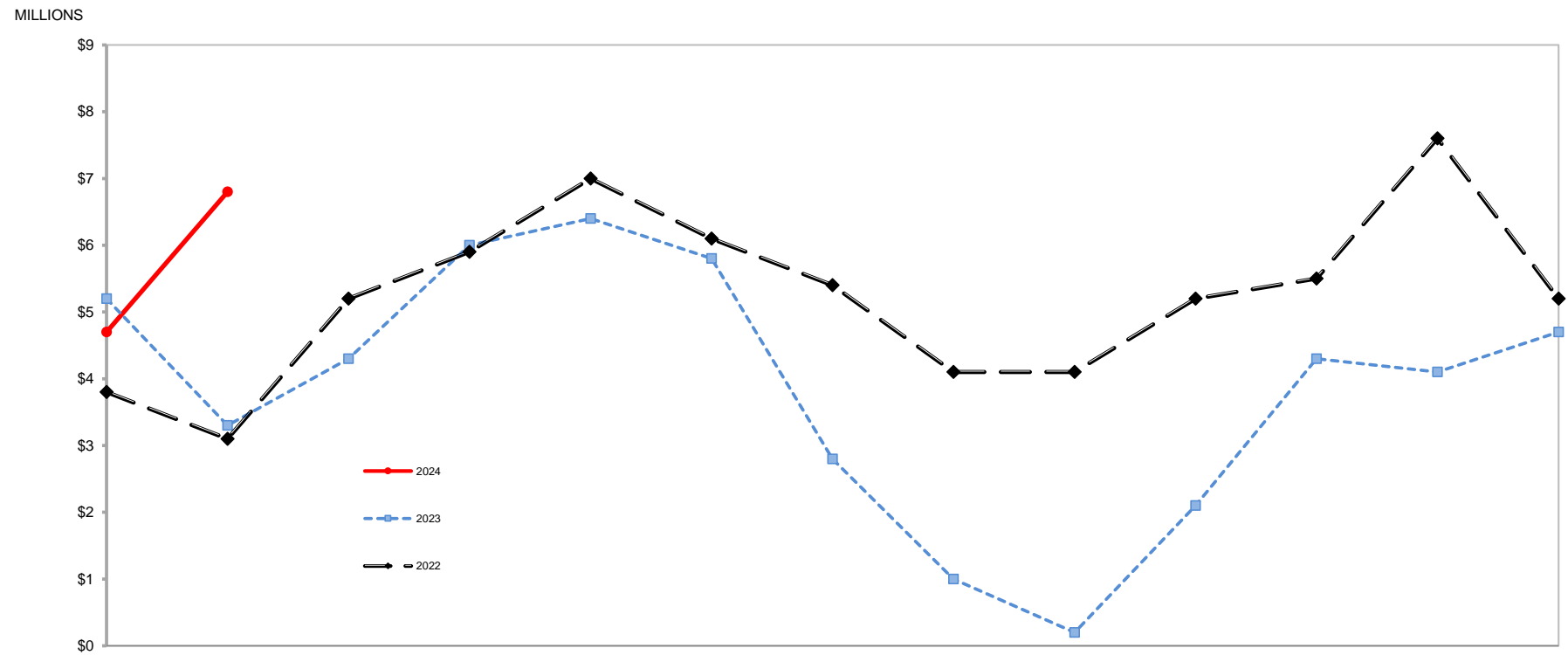
State of Nebraska DOT
Division of Aeronautics

**COMBINED SUMMARY OF REVENUES & EXPENDITURES
FISCAL YEAR TO DATE (July 1, 2023 through January 31, 2024)**

			ADMINISTRATION 026				301	AIRCRAFT 596				
			Admin.	COVID 19	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	TOTALS
<u>REVENUES:</u>			988,249.92									988,249.92
	450000	Taxes			80,578.00	-	-		31,701,464.84			31,782,042.84
	460000	Intergovernmental			4,200.00	94,286.36	1,459.97	38,021.20		-		137,967.53
	470000	Sales & Charges			3,639.79		388,788.61			66,130.95		536,523.97
	480000	Miscellaneous	77,964.62				24,289.91					24,289.91
	490000	Other										
TOTAL REVENUES			1,066,214.54	-	88,417.79	94,286.36	414,538.49	38,021.20	31,701,464.84	66,130.95	-	33,469,074.17
<u>EXPENDITURES:</u>												
510000	Personal Services		128,916.44		106,917.03	57,827.96	45,996.55	-		-		339,657.98
520000	Operating Expenses		35,452.94		81,598.23	82,413.36	229,126.71	13,704.33		138,302.29	22,600.79	603,198.65
570000	Travel Expenses		5,706.71		11,312.88	18,130.90	-	1,160.13		2,706.21		39,016.83
580000	Capital Outlay					16,993.00	24,420.00					41,413.00
590000	Government Aid		19,893.70						30,994,289.46			31,014,183.16
TOTAL EXPENDITURES			189,969.79	-	199,828.14	175,365.22	299,543.26	14,864.46	30,994,289.46	141,008.50	22,600.79	32,037,469.62
Excess (Deficiency) of Revenues Over Expenditures			876,244.75	-	(111,410.35)	(81,078.86)	114,995.23	23,156.74	707,175.38	(74,877.55)	(22,600.79)	1,431,604.55
<u>OTHER FINANCING SOURCES (USES):</u>												
	Transfers In				111,410.35	81,078.86		(23,156.74)		74,877.55	-	
	Transfers Out		(244,210.02)									
	Grant \$ transfer		(638,000.00)						638,000.00			
Excess (Deficiency) of Revenues Over Expenditures			(5,965.27)	-	-	-	114,995.23	-	1,345,175.38	-	(22,600.79)	1,431,604.55
Fund Balance June 30, 2023			551,763.69	(2,899.36)	-	-	1,948,569.54	-	1,505,719.67	-	1,280,707.84	5,283,861.38
Fund Balance January 31, 2024			545,798.42	(2,899.36)	-	-	2,063,564.77	-	2,850,895.05	-	1,258,107.05	6,715,465.93

FUND BALANCES - MONTHLY LOW POINT
Aeronautics Division
January 2024
(IN MILLIONS)

Total funds available as of January 31st is \$9.1 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 \$9.1 million on the 31st to a low of \$6.8 million on the 26th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
AERONAUTICS CASH FUND												
2024	6.8											
2023	3.3	4.3	6.0	6.4	5.8	2.8	1.0	0.2	2.1	4.3	4.1	4.7
2022	3.1	5.2	5.9	7.0	6.1	5.4	4.1	4.1	5.2	5.5	7.6	5.2

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RECEIPTS

Motor Fuel Tax Rates

Effective Date	7/19	1/20	7/20	1/21	7/21	1/22	7/22	1/23	7/23	1/24	6 Month Change
Fixed Tax ¢	10.3	10.3	10.3	10.3	10.3	10.3	10.3	10.3	10.3	10.3	0.0
Incremental Tax ¢	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	0.0
Variable Tax ¢	3.7	2.8	7.4	3.9	3.9	0.0	-1.0	2.2	1.2	0.3	-0.9
Wholesale Tax ¢	9.7	10.2	9.5	8.5	7.5	8.5	9.5	10.5	11.5	12.5	1.0
Total Tax ¢	29.7¢	29.3¢	33.2¢	28.7¢	27.7¢	24.8¢	24.8¢	29.0¢	29.0¢	29.1¢	0.1¢

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

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

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

Variable Tax: The NDOT receives the revenue generated from the variable excise tax, which is adjusted semi-annually, and is computed by applying a variable rate determined by the Department multiplied by the average price of motor fuel purchased by state government. The variable rate is determined so that the estimated Highway Cash Fund revenues for the fiscal year are within a statutory range of the Highway Cash Fund appropriation. The variable rate as determined by the Department for FY24 is .1% 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 ⅓ 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 an amount of highway user revenue equal to 85% of one quarter of one percent of state General Fund sales tax revenue on all taxable purchases for state highways.

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

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

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

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

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

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

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

**FY-2024 RECEIPTS
AS OF JANUARY 31, 2024
Roads Division
(\$ THOUSANDS)**

Highway Cash Fund:	TOTAL PROJECTED December 2023	M O N T H L Y				F I S C A L Y E A R T O D A T E			
		PROJECTED	ACTUAL	\$ DIFF	% DIFF	PROJECTED	ACTUAL	\$ DIFF	% DIFF
Motor Fuel Taxes									
Fixed	\$105,700	\$ 8,479	\$ 8,405	(74)	(0.9%)	\$ 63,957	\$ 64,025	\$ 67	0.1%
Incremental Fixed	28,229	2,261	2,250	(11)	(0.5%)	17,098	17,133	35	0.2%
Variable	13,223	1,357	1,350	(7)	(0.5%)	11,553	11,574	21	0.2%
Wholesale	109,949	8,581	8,539	(42)	(0.5%)	64,033	64,165	133	0.2%
Credit to State Hwy Capital Impr Fund	(82,348)	(7,985)	(9,207)	(1,222)	15.3%	(41,146)	(42,651)	(1,505)	3.7%
Subtotal	174,753	12,693	11,336	(1,357)	(10.7%)	115,495	114,246	(1,249)	(1.1%)
Motor Vehicle Registrations	37,313	3,165	3,327	162	5.1%	20,530	20,728	198	1.0%
Prorate Registrations	14,145	2,531	2,563	32	1.3%	7,249	7,217	(32)	(0.4%)
Subtotal	51,458	5,696	5,890	194	3.4%	27,779	27,945	166	0.6%
Sales Tax on Motor Vehicles	179,083	13,367	13,869	502	3.8%	105,687	106,322	635	0.6%
BNA Sales Tax	82,348	7,985	9,207	1,222	15.3%	41,146	42,651	1,505	3.7%
Interest	4,483	332	533	201	60.6%	2,946	3,330	384	13.0%
Sale of Supplies and Materials	1,161	72	6	(66)	(91.9%)	417	270	(147)	(35.3%)
Sale of Fixed Assets	1,105	85	118	33	38.5%	398	426	28	6.9%
Excess Limit	2,997	225	198	(27)	(11.8%)	1,778	1,739	(39)	(2.2%)
Overload Fines	566	61	50	(11)	(17.6%)	347	322	(25)	(7.2%)
Other Fees	1,811	164	110	(54)	(33.1%)	981	773	(208)	(21.2%)
SUBTOTAL HIGHWAY CASH FUND	\$ 499,765 (A)	\$ 40,680	\$ 41,318	\$ 638	1.6%	\$ 296,974	\$ 298,024	\$ 1,049 (B)	0.4%
Incremental Tax Transfer to TIB Fund	(28,190)	(2,385)	(2,431)	(46)	1.9%	(\$17,376)	(17,422)	(45)	0.3%
SUBTOTAL ROADS OPERATIONS CASH FUND	\$ 471,575	\$ 38,295	\$ 38,888	\$ 592	1.5%	\$ 279,598	\$ 280,602	\$ 1,004	0.4%
State Hwy Capital Impr Fund	101,249	8,085	9,452	1,367	16.9%	59,547	61,333	1,786	3.0%
Transportation Infrastructure Bank Fund (TIB)	28,954	2,433	2,515	83	3.4%	17,911	18,040	129	0.7%
Grade Crossing Protection Fund	2,410	41	49	8	20.0%	1,104	779	(325)	(29.4%)
Recreation Road Fund	4,135	309	313	4	1.1%	2,289	2,310	21	0.9%
State Aid Bridge Fund	768	64	64	0	0.1%	448	448	0	0.1%
TOTAL STATE RECEIPTS	\$ 609,091	\$ 49,227	\$ 51,281	\$ 2,054	4.2%	360,897	\$ 363,513	\$ 2,616	0.7%
Federal Receipts									
FHWA	499,850	11,358	21,862	10,504	92.5%	360,566	427,461	66,895	18.6%
Transit	29,378	1,107	404	(703)	(63.5%)	10,808	8,786	(2,022)	(18.7%)
Highway Safety	6,899	529	470	(59)	(11.2%)	4,074	4,373	299	7.3%
Subtotal-Federal Receipts	536,127	12,994	22,735	9,741	75.0%	375,448	440,620	65,172	17.4%
Local Receipts	7,352	1,050	8,188	7,138	679.8%	1,630	8,289	6,659	408.6%
Other Entities	4,859	486	511	25	5.1%	2,032	2,176	144	7.1%
TOTAL DEPARTMENT RECEIPTS	\$ 1,157,429	\$ 63,757	\$ 82,715	\$ 18,958	29.7%	\$ 740,007	\$ 814,599	\$ 74,592	10.1%

HIGHWAY CASH FUND APPROPRIATION ANALYSIS

(A) Total Projected Receipts as of December 2023	\$ 499,765
(B) Receipts Over/(Under) Projection To Date	1,049
Previous year's receipts over appropriation	56
Total Modified Projected Receipts	\$ 500,871
Highway Cash Fund Appropriation	\$ 494,000
Projected Receipts Over / (Under) Appropriation	6,871
% Variance From Appropriation	1.4%

** Numbers may not add due to rounding.

** Projections are updated semiannually in December and June.

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

BUDGET STATUS REPORT
AGENCY SUMMARY EXCLUDING AERONAUTICS BY RESOURCE
January 2024

FISCAL YEAR 2024
Period Expired 58.33%
Pay Period Ending 1/14/2024

<u>COST BY RESOURCE</u>	<u>Cash Flow</u> <u>Allotment</u>	<u>Month's</u> <u>Expenditure</u>	<u>Expended</u> <u>to Date</u>	<u>Allotment</u> <u>Balance</u>	<u>% Expended</u> <u>to Date</u>	<u>Encumbrances</u>
Personal Services						
Permanent Salaries	128,338,492.39	9,215,247.99	67,515,759.54	60,822,732.85	52.61%	0.00
Temporary Salaries	2,568,865.84	170,546.81	1,728,258.11	840,607.73	67.28%	0.00
Overtime	7,328,153.77	1,436,615.66	5,326,924.10	2,001,229.67	72.69%	0.00
Employee Benefits	43,822,743.23	3,456,566.63	23,712,373.19	20,110,370.04	54.11%	0.00
SUBTOTAL: Personal Services	\$182,058,255.23	\$14,278,977.09	\$98,283,314.94	\$83,774,940.29	53.98%	\$0.00
Operating Expenses						
Utilities	3,897,155.00	372,515.76	1,939,936.45	1,957,218.55	49.78%	0.00
Rentals	947,752.66	38,785.47	614,100.52	333,652.14	64.80%	1,800.00
Repairs & Maintenance	9,975,460.00	1,636,793.11	7,404,838.49	2,570,621.51	74.23%	958,528.09
Maintenance Contracts	13,361,761.92	1,309,747.07	9,901,162.72	3,460,599.20	74.10%	28,696,683.28
Engineering Contracts	43,185,566.00	2,893,884.03	24,220,737.70	18,964,828.30	56.09%	51,761,713.85
Contractual Services	49,268,209.22	827,065.67	9,875,704.97	39,392,504.25	20.04%	11,968,046.80
Technology Expenses	17,766,599.62	1,753,049.78	12,016,852.75	5,749,746.87	67.64%	5,050,513.57
Other Operating Expenses	6,137,703.79	545,794.75	3,641,311.66	2,496,392.13	59.33%	0.00
SUBTOTAL: Operating Expenses	\$144,540,208.21	\$9,377,635.64	\$69,614,645.26	\$74,925,562.95	48.16%	\$98,437,285.59
Supplies and Materials						
General Supplies & Materials	1,893,209.13	125,151.44	1,023,802.58	869,406.55	54.08%	778,391.79
Maint & Const Materials	33,214,744.01	3,047,557.86	37,785,628.23	(4,570,884.22)	113.76%	0.00
Automotive Supplies & Materials	15,433,225.00	2,496,398.49	12,076,114.53	3,357,110.47	78.25%	0.00
SUBTOTAL: Supplies and Materials	\$50,541,178.14	\$5,669,107.79	\$50,885,545.34	(\$344,367.20)	100.68%	\$778,391.79
Travel						
In State Travel	978,627.80	65,660.42	503,565.46	475,062.34	51.46%	0.00
Out of State Travel	364,595.07	5,218.29	111,838.49	252,756.58	30.67%	0.00
SUBTOTAL: Travel	\$1,343,222.87	\$70,878.71	\$615,403.95	\$727,818.92	45.82%	\$0.00
Capital Outlay						
Land	16,500,000.00	61,170.00	5,567,180.31	10,932,819.69	33.74%	2,800,000.00
Hwy. Constr. - Contract Pymt.	710,419,817.63	18,400,430.48	490,546,183.48	219,873,634.15	69.05%	903,366,307.08
Buildings	39,639,715.38	832,153.71	8,614,115.97	31,025,599.41	21.73%	8,831,270.11
Heavy Equipment and Vehicles	26,343,425.00	0.00	15,774,973.91	10,568,451.09	59.88%	19,536,243.44
IT Hardware / Software	100,000.00	0.00	0.00	100,000.00	0.00%	0.00
Specialty Equipment	1,665,700.00	127,807.91	809,359.41	856,340.59	48.59%	562,140.00
SUBTOTAL: Capital Outlay	\$794,668,658.01	\$19,421,562.10	\$521,311,813.08	\$273,356,844.93	65.60%	\$935,095,960.63
Government Aid & Distr						
Public Transit Aid	42,312,705.00	1,524,244.07	11,095,221.24	31,217,483.76	26.22%	58,350,408.78
Highway Safety Office	6,200,000.00	660,719.71	4,541,640.15	1,658,359.85	73.25%	11,471,119.94
Other Government Aid	45,251,000.00	6,295,743.85	61,411,870.57	(16,160,870.57)	135.71%	139,642,636.83
SUBTOTAL: Government Aid & Distr	\$93,763,705.00	\$8,480,707.63	\$77,048,731.96	\$16,714,973.04	82.17%	\$209,464,165.55
Internal Redistributions						
Redistribution	0.00	0.00	0.00	0.00	0.00%	0.00
SUBTOTAL: Internal Redistributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
AGENCY TOTAL	\$1,266,915,227.46	\$57,298,868.96	\$817,759,454.53	\$449,155,772.93	64.55%	\$1,243,775,803.56

BUDGET STATUS REPORT
AGENCY SUMMARY EXCLUDING AERONAUTICS BY PROGRAM/FUNCTION
January 2024

FISCAL YEAR 2024
Period Expired 58.33%
Pay Period Ending 1/14/2024

<u>COST BY PROGRAM</u>	<u>Cash Flow</u>	<u>Month's</u>	<u>Expended</u>	<u>Allotment</u>	<u>% Expended</u>	<u>Encumbrances</u>
Administration	Allotment	Expenditure	to Date	Balance	to Date	
Administration	24,925,529.04	1,717,223.94	14,235,383.90	10,690,145.14	57.11%	712,031.64
Boards & Commissions	53,000.00	934.97	22,212.38	30,787.62	41.91%	0.00
SUBTOTAL: Administration	\$24,978,529.04	\$1,718,158.91	\$14,257,596.28	\$10,720,932.76	57.08%	\$712,031.64
Service and Support						
Charges to Others	2,000,000.00	11,770.10	286,358.78	1,713,641.22	14.32%	46,660.83
Deficiency Claims	25,000.00	317.74	17,326.74	7,673.26	69.31%	0.00
Supply Base/Inventories	2,500,000.00	809,997.37	3,504,803.32	(1,004,803.32)	140.19%	176,470.00
Building Operations	10,375,839.68	1,609,054.01	8,474,314.06	1,901,525.62	81.67%	3,802,777.39
Business Technology Services	18,063,023.32	1,365,321.80	10,191,776.96	7,871,246.36	56.42%	6,518,179.80
Support Centers	1,000,000.00	108,613.34	673,495.22	326,504.78	67.35%	0.00
Payroll Clearing	626,525.00	153,508.35	1,975,979.26	(1,349,454.26)	315.39%	2,050.00
SUBTOTAL: Service and Support	\$34,590,388.00	\$4,058,582.71	\$25,124,054.34	\$9,466,333.66	72.63%	\$10,546,138.02
Capital Facilities						
Capital Facilities	37,846,715.38	709,227.45	8,690,817.10	29,155,898.28	22.96%	8,906,586.66
SUBTOTAL: Capital Facilities	\$37,846,715.38	\$709,227.45	\$8,690,817.10	\$29,155,898.28	22.96%	\$8,906,586.66
Highway Maintenance						
System Preservation	46,000,000.00	1,551,641.69	36,945,121.55	9,054,878.45	80.32%	1,528,012.03
Operations	46,000,000.00	3,980,506.47	31,897,011.68	14,102,988.32	69.34%	26,499,661.02
Snow and Ice Control	40,000,000.00	12,785,568.48	22,907,782.15	17,092,217.85	57.27%	1,303,082.19
Unusual & Disaster Oper	2,000,000.00	183,247.95	2,440,018.05	(440,018.05)	122.00%	1,836,607.84
Equipment Operations	27,000,000.00	(4,223,465.05)	12,889,092.25	14,110,907.75	47.74%	19,744,622.11
Indirect Charges	19,110,422.02	1,990,817.65	12,902,604.38	6,207,817.64	67.52%	510,865.00
SUBTOTAL: Highway Maintenance	\$180,110,422.02	\$16,268,317.19	\$119,981,630.06	\$60,128,791.96	66.62%	\$51,422,850.19
Highway Construction						
Preliminary Engineering	54,000,000.00	3,898,280.61	30,846,349.74	23,153,650.26	57.12%	42,047,812.60
Right-Of-Way	15,000,000.00	234,947.47	12,069,560.70	2,930,439.30	80.46%	2,947,780.06
Construction	667,014,823.06	18,665,287.47	492,976,297.63	174,038,525.43	73.91%	902,659,951.09
Construction Engineering	30,000,000.00	1,238,218.43	18,405,487.58	11,594,512.42	61.35%	1,522,538.48
SUBTOTAL: Highway Construction	\$766,014,823.06	\$24,036,733.98	\$554,297,695.65	\$211,717,127.41	72.36%	\$949,178,082.23
Construction Related Expense						
Overhead	14,630,552.96	1,438,410.28	11,312,959.82	3,317,593.14	77.32%	4,955,773.08
Planning & Research	15,000,000.00	758,621.26	6,715,855.82	8,284,144.18	44.77%	13,897,465.62
Local Systems	145,000,000.00	6,047,905.66	61,003,292.41	83,996,707.59	42.07%	134,281,475.15
Highway Safety Office	6,419,692.00	700,959.65	4,963,129.08	1,456,562.92	77.31%	11,524,992.19
Public Transportation Asst	42,324,105.00	1,561,951.87	11,412,423.97	30,911,681.03	26.96%	58,350,408.78
SUBTOTAL: Construction Related Expense	\$223,374,349.96	\$10,507,848.72	\$95,407,661.10	\$127,966,688.86	42.71%	\$223,010,114.82
AGENCY TOTAL	\$1,266,915,227.46	\$57,298,868.96	\$817,759,454.53	\$449,155,772.93	64.55%	\$1,243,775,803.56

**PROGRAM EXPENDITURE STATUS REPORT
BUSINESS MONTH - JANUARY 2024**

FISCAL YEAR 2024
Period Expired 58.3%
Pay Period Ending 01/14/2024

<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	837,316.37	3,133,778.94	0.00	2,889,430.78	1,753,466.85	601,255.05	9,215,247.99
Temporary Salaries	12,645.14	11,307.37	0.00	105,976.61	20,243.13	20,374.56	170,546.81
Overtime	7,221.90	(574,838.59)	0.00	1,971,233.23	24,733.76	8,265.36	1,436,615.66
Employee Benefits	0.00	3,456,566.63	0.00	0.00	0.00	0.00	3,456,566.63
SUBTOTAL: Personal Services	\$857,183.41	\$6,026,814.35	\$0.00	\$4,966,640.62	\$1,798,443.74	\$629,894.97	\$14,278,977.09
Operating Expenses							
Utilities	0.00	254,138.17	0.00	117,427.42	898.32	51.85	372,515.76
Rentals	571.03	1,406.70	0.00	36,807.74	0.00	0.00	38,785.47
Repairs & Maintenance	1,795.35	210,082.85	0.00	1,421,861.01	0.00	3,053.90	1,636,793.11
Maintenance Contracts	0.00	0.00	0.00	1,309,747.07	0.00	0.00	1,309,747.07
Engineering Contracts	67,562.25	0.00	35,473.74	19,308.66	2,279,961.95	491,577.43	2,893,884.03
Contractual Services	142,710.59	170,806.30	0.00	338,006.87	11,780.50	163,761.41	827,065.67
Technology Expenses	0.00	1,175,441.09	0.00	260,790.69	109,810.52	207,007.48	1,753,049.78
Other Operating Expenses	90,014.26	399,770.86	0.00	(2,422.84)	849.73	57,582.74	545,794.75
SUBTOTAL: Operating Expenses	\$302,653.48	\$2,211,645.97	\$35,473.74	\$3,501,526.62	\$2,403,301.02	\$923,034.81	\$9,377,635.64
Supplies and Materials							
General Supplies & Materials	45,745.66	32,629.50	0.00	43,700.43	0.00	3,075.85	125,151.44
Maint & Const Materials	49.98	30,950.40	0.00	2,987,501.87	10,964.72	18,090.89	3,047,557.86
Automotive Supplies & Materials	0.00	879,873.36	0.00	1,616,525.13	0.00	0.00	2,496,398.49
SUBTOTAL: Supplies and Materials	\$45,795.64	\$943,453.26	\$0.00	\$4,647,727.43	\$10,964.72	\$21,166.74	\$5,669,107.79
Travel							
In State Travel	9,567.29	14,892.77	0.00	32,289.81	6,805.58	2,104.97	65,660.42
Out of State Travel	1,034.79	3,838.21	0.00	170.30	0.00	174.99	5,218.29
SUBTOTAL: Travel	\$10,602.08	\$18,730.98	\$0.00	\$32,460.11	\$6,805.58	\$2,279.96	\$70,878.71
Capital Outlay							
Land	0.00	0.00	0.00	0.00	61,170.00	0.00	61,170.00
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	18,400,430.48	0.00	18,400,430.48
Buildings	0.00	158,400.00	673,753.71	0.00	0.00	0.00	832,153.71
Heavy Equipment and Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Specialty Equipment	0.00	0.00	0.00	0.00	99,451.80	28,356.11	127,807.91
SUBTOTAL: Capital Outlay	\$0.00	\$158,400.00	\$673,753.71	\$0.00	\$18,561,052.28	\$28,356.11	\$19,421,562.10
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	1,524,244.07	1,524,244.07
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	660,719.71	660,719.71
Other Government Aid	0.00	0.00	0.00	0.00	0.00	6,295,743.85	6,295,743.85
SUBTOTAL: Government Aid & Distr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,480,707.63	\$8,480,707.63
Internal Redistributions							
Redistribution	501,924.30	(5,300,461.85)	0.00	3,119,962.41	1,256,166.64	422,408.50	0.00
SUBTOTAL: Internal Redistributions	\$501,924.30	(\$5,300,461.85)	\$0.00	\$3,119,962.41	\$1,256,166.64	\$422,408.50	\$0.00
GRAND TOTAL:	\$1,718,158.91	\$4,058,582.71	\$709,227.45	\$16,268,317.19	\$24,036,733.98	\$10,507,848.72	\$57,298,868.96

**PROGRAM EXPENDITURE STATUS REPORT
FISCAL YEAR TO DATE - JANUARY 2024**

**FISCAL YEAR 2024
Period Expired 58.3%
Pay Period Ending 01/14/2024**

<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	7,259,877.63	17,768,164.25	0.00	19,767,602.57	17,250,616.28	5,469,498.81	67,515,759.54
Temporary Salaries	138,842.72	105,158.31	0.00	1,040,238.99	313,195.54	130,822.55	1,728,258.11
Overtime	74,941.77	(256,164.36)	0.00	3,391,817.98	2,035,014.07	81,314.64	5,326,924.10
Employee Benefits	68,193.34	23,644,179.85	0.00	0.00	0.00	0.00	23,712,373.19
SUBTOTAL: Personal Services	\$7,541,855.46	\$41,261,338.05	\$0.00	\$24,199,659.54	\$19,598,825.89	\$5,681,636.00	\$98,283,314.94
Operating Expenses							
Utilities	0.00	1,229,842.45	0.00	703,407.20	6,325.95	360.85	1,939,936.45
Rentals	12,617.65	41,138.93	0.00	559,293.94	300.00	750.00	614,100.52
Repairs & Maintenance	14,744.83	1,599,373.02	0.00	5,764,121.03	7,702.05	18,897.56	7,404,838.49
Maintenance Contracts	0.00	435.00	0.00	9,900,727.72	0.00	0.00	9,901,162.72
Engineering Contracts	598,789.13	75,295.00	307,934.13	59,053.20	18,209,059.69	4,970,606.55	24,220,737.70
Contractual Services	504,277.69	1,389,175.34	0.00	2,360,594.16	4,320,764.83	1,300,892.95	9,875,704.97
Technology Expenses	0.00	8,437,784.50	0.00	1,759,984.31	549,398.68	1,269,685.26	12,016,852.75
Other Operating Expenses	322,953.54	1,863,428.02	0.00	992,197.23	12,566.07	450,166.80	3,641,311.66
SUBTOTAL: Operating Expenses	\$1,453,382.84	\$14,636,472.26	\$307,934.13	\$22,099,378.79	\$23,106,117.27	\$8,011,359.97	\$69,614,645.26
Supplies and Materials							
General Supplies & Materials	653,152.40	29,786.35	0.00	305,044.75	30.40	35,788.68	1,023,802.58
Maint & Const Materials	9,745.17	1,156,855.38	0.00	36,088,619.79	300,991.30	229,416.59	37,785,628.23
Automotive Supplies & Materials	0.00	3,366,571.12	0.00	8,709,196.26	0.00	347.15	12,076,114.53
SUBTOTAL: Supplies and Materials	\$662,897.57	\$4,553,212.85	\$0.00	\$45,102,860.80	\$301,021.70	\$265,552.42	\$50,885,545.34
Travel							
In State Travel	102,445.49	130,009.25	0.00	56,080.75	102,474.28	112,555.69	503,565.46
Out of State Travel	8,867.84	99,291.81	0.00	170.30	817.00	2,691.54	111,838.49
SUBTOTAL: Travel	\$111,313.33	\$229,301.06	\$0.00	\$56,251.05	\$103,291.28	\$115,247.23	\$615,403.95
Capital Outlay							
Land	0.00	0.00	0.00	0.00	5,564,664.29	2,516.02	5,567,180.31
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	490,546,183.48	0.00	490,546,183.48
Buildings	0.00	231,233.00	8,382,882.97	0.00	0.00	0.00	8,614,115.97
Heavy Equipment and Vehicles	0.00	0.00	0.00	15,774,973.91	0.00	0.00	15,774,973.91
Specialty Equipment	0.00	102,657.25	0.00	18,819.79	472,570.30	215,312.07	809,359.41
SUBTOTAL: Capital Outlay	\$0.00	\$333,890.25	\$8,382,882.97	\$15,793,793.70	\$496,583,418.07	\$217,828.09	\$521,311,813.08
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	11,095,221.24	11,095,221.24
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	4,541,640.15	4,541,640.15
Other Government Aid	0.00	0.00	0.00	0.00	17,396.36	61,394,474.21	61,411,870.57
SUBTOTAL: Government Aid & Distr	\$0.00	\$0.00	\$0.00	\$0.00	\$17,396.36	\$77,031,335.60	\$77,048,731.96
Internal Redistributions							
Redistribution	4,488,147.08	(35,890,160.13)	0.00	12,729,686.18	14,587,625.08	4,084,701.79	0.00
SUBTOTAL: Internal Redistributions	\$4,488,147.08	(35,890,160.13)	\$0.00	\$12,729,686.18	\$14,587,625.08	\$4,084,701.79	\$0.00
GRAND TOTAL:	\$14,257,596.28	\$25,124,054.34	\$8,690,817.10	\$119,981,630.06	\$554,297,695.65	\$95,407,661.10	\$817,759,454.53

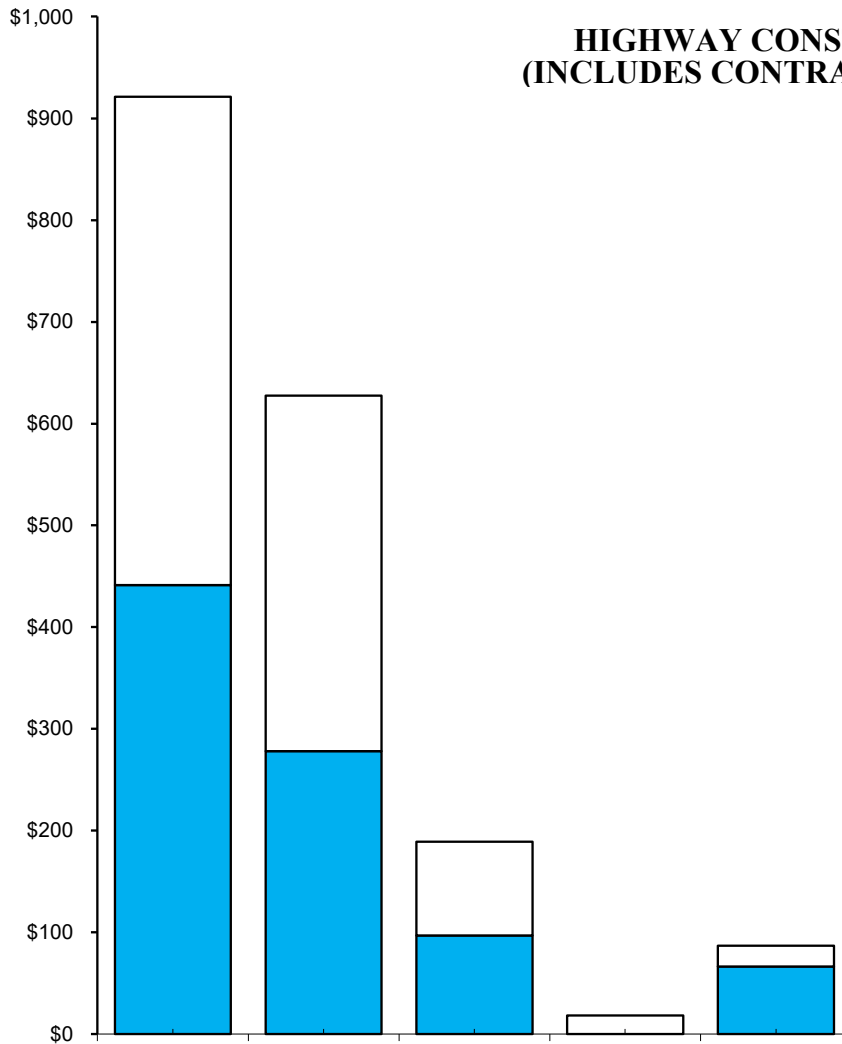
BUDGET STATUS REPORT
AGENCY SUMMARY EXCLUDING AERONAUTICS BY ORGANIZATIONAL ELEMENT
January 2024

FISCAL YEAR 2024
Period Expired 58.33%
Pay Period Ending 1/14/2024

COST BY ORGANIZATIONAL STRUCTURE	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
OFFICE OF THE DIRECTOR						
110 - DIRECTOR AND DEPUTIES	919,848.24	71,069.33	536,125.55	383,722.69	58.28%	0.00
140 - LEGAL	2,916,132.68	88,794.97	679,381.23	2,236,751.45	23.30%	171,636.73
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,976,890.09	228,059.34	1,476,241.64	1,500,648.45	49.59%	287,977.05
SUBTOTAL: OFFICE OF THE DIRECTOR	\$6,812,871.01	\$387,923.64	\$2,691,748.42	\$4,121,122.59	39.51%	\$459,613.78
OFFICE OF ENGINEERING						
130 - CONTROLLER DIVISION	2,602,976.95	188,138.52	1,345,719.06	1,257,257.89	51.70%	0.00
250 - STRATEGIC PLANNING DIVISION	4,029,292.90	213,861.65	2,231,814.33	1,797,478.57	55.39%	1,747,429.40
320 - BRIDGE DIVISION	9,245,148.00	664,410.94	5,937,946.70	3,307,201.30	64.23%	3,413,364.06
340 - TRAFFIC ENGINEERING DIVISION	6,060,248.30	437,567.12	3,147,649.29	2,912,599.01	51.94%	229,516.39
350 - RIGHT OF WAY DIVISION	5,654,797.85	381,421.02	2,881,262.24	2,773,535.61	50.95%	14,326.30
360 - PROJECT DEVELOPMENT DIVISION	17,681,606.59	1,361,301.26	8,364,865.45	9,316,741.14	47.31%	11,473,885.38
370 - ROADWAY DESIGN DIVISION	31,108,089.36	1,866,685.41	15,595,130.84	15,512,958.52	50.13%	26,612,281.66
420 - PROGRAM MANAGEMENT DIVISION	2,089,469.67	127,355.89	906,522.80	1,182,946.87	43.39%	534,047.73
580 - LOCAL ASSISTANCE DIVISION	3,635,204.71	227,456.79	1,817,447.67	1,817,757.04	50.00%	3,693,249.76
SUBTOTAL: OFFICE OF ENGINEERING	\$82,106,834.33	\$5,468,198.60	\$42,228,358.38	\$39,878,475.95	51.43%	\$47,718,100.68
OFFICE OF AERONAUTICS						
160 - AERONAUTICS*	0.00	119,322.00	453,406.29	(453,406.29)	0.00%	0.00
SUBTOTAL: OFFICE OF AERONAUTICS	\$0.00	\$119,322.00	\$453,406.29	(453,406.29)	0.00%	\$0.00
OFFICE OF OPERATIONS						
170 - HUMAN RESOURCES DIVISION	3,833,532.81	186,174.30	1,561,923.52	2,271,609.29	40.74%	2,050.00
260 - OPERATIONS DIVISION	20,619,494.14	1,600,616.26	10,907,113.40	9,712,380.74	52.90%	8,070,031.75
280 - BUSINESS TECH SUPPORT DIVISION	33,676,464.87	2,185,731.91	14,633,905.94	19,042,558.93	43.45%	5,828,905.36
380 - CONSTRUCTION DIVISION	3,648,279.23	250,362.17	1,977,836.45	1,670,442.78	54.21%	63,467.12
390 - MATERIALS & RESEARCH DIVISION	14,463,677.79	610,389.90	5,186,309.55	9,277,368.24	35.86%	6,172,497.92
610 - DISTRICT 1	38,509,729.60	4,834,731.64	24,525,528.46	13,984,201.14	63.69%	7,179,987.84
620 - DISTRICT 2	26,091,065.25	3,651,822.08	16,453,932.25	9,637,133.00	63.06%	8,820,045.29
630 - DISTRICT 3	38,729,435.26	3,301,271.90	21,350,569.92	17,378,865.34	55.13%	4,985,881.50
640 - DISTRICT 4	37,591,583.12	3,647,959.66	23,444,353.05	14,147,230.07	62.37%	6,037,267.22
650 - DISTRICT 5	25,661,159.34	2,432,330.98	15,149,143.57	10,512,015.77	59.04%	5,409,508.84
660 - DISTRICT 6	29,354,666.56	2,687,677.28	17,523,720.94	11,830,945.62	59.70%	6,624,060.46
670 - DISTRICT 7	22,756,326.60	1,375,492.11	11,657,860.81	11,098,465.79	51.23%	5,380,937.52
680 - DISTRICT 8	18,601,514.93	1,640,868.32	10,930,027.64	7,671,487.29	58.76%	3,295,308.96
SUBTOTAL: OFFICE OF OPERATIONS	\$313,536,929.50	\$28,405,428.51	\$175,302,225.50	\$138,234,704.00	55.91%	\$67,869,949.78
OFFICE OF BROADBAND						
590 - Broadband Equity Access Deployment	1,780,378.00	118,881.66	879,325.36	901,052.64	49.39%	659,455.38
SUBTOTAL: OFFICE OF BROADBAND	\$1,780,378.00	\$118,881.66	\$879,325.36	\$901,052.64	49.39%	\$659,455.38
BUDGETARY CONTROL						
902 - SUPPLY BASE	0.00	753,638.26	2,958,478.12	(2,958,478.12)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	9,068,972.00	(6,108,518.91)	2,580,149.86	6,488,822.14	28.45%	79,000.00
904 - TRANSPORTATION CAPITAL	853,609,242.62	28,153,995.20	590,665,762.60	262,943,480.02	69.20%	1,126,989,683.94
SUBTOTAL: BUDGETARY CONTROL	\$862,678,214.62	\$22,799,114.55	\$596,204,390.58	\$266,473,824.04	69.11%	\$1,127,068,683.94
AGENCY TOTAL	\$1,266,915,227.46	\$57,298,868.96	\$817,759,454.53	\$449,155,772.93	64.55%	\$1,243,775,803.56

*In June 2023, LB 138 (codified as State Statute 3-107) was adopted to provide authority to the Department of Transportation to budget and pay for any cost related to the administration, including, but not limited to, employee salaries and benefits, for the Division of Aeronautics from the Roads Operations Cash Fund.

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



	State System				Local System
	FY-2024	Prior Year	Advanced	FY-2024	
Letting(1)	Program (2)	Projects (3)	Projects	Program (4)	
% Let to Date	47.9%	44.3%	51.3%	0.0%	76.4%
Actual \$ Let	441.26	278.12	96.92	0.00	66.22
Projected \$ Remaining	480.18	349.33	92.16	18.22	20.47
Total	\$921.44	\$627.45	\$189.08	\$18.22	\$86.69

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

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

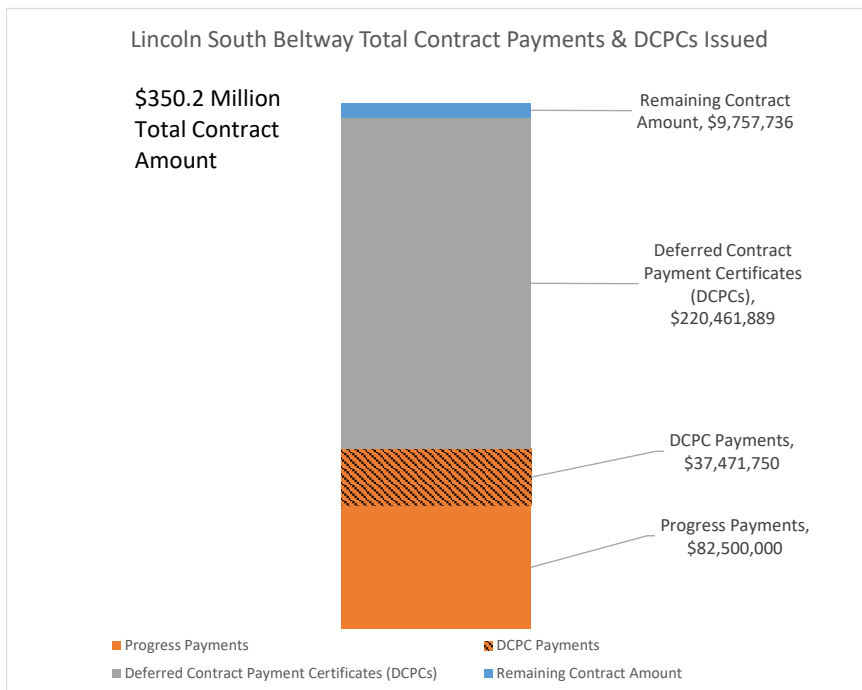
- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
 (2) FY-2024 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
 (3) Prior Year Projects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

Lincoln South Beltway Construction Contract Payments and Deferred Payment Certificates Issued

Through January 2024

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 January 2024)

Remaining Contract Amount	\$9,757,736
Progress Payments	\$82,500,000
Deferred Contract Payment Certificates (DCPCs)	\$220,461,889
DCPC Payments	\$37,471,750

DCPC Payments Due by State Fiscal Year (for DCPCs Issued Through January 2024)

FY 2024	\$7,469,625
FY 2025	\$29,876,813
FY 2026	\$29,884,313
FY 2027	\$29,877,875
FY 2028	\$29,875,000
FY 2029	\$29,882,563
FY 2030	\$29,882,438
FY 2031	\$29,886,375
FY 2032	\$3,826,889
Total DCPCs to date	\$220,461,889

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.

STATUS OF FEDERAL HIGHWAY APPORTIONMENTS
FEDERAL FY-2024
JANUARY 31, 2024

APPORTIONMENT TYPE	APPORT BALANCE 9/30/2023	FAST Act & IJA FY-2024 APPORT ^(B)	TRANSFERS ADJ & SPECIAL APPORT	TOTAL	OBLIGATIONS ^(A)	CURRENT APPORT BALANCE	ADVANCED CONSTRUCTION COMMITTED	UNPAID OBLIGATIONS
National Hwy Perf Prog (NHPP)	1,114,276	211,787,747	-	212,902,023	70,857,593	142,044,430	222,087,856	81,643,829
Interstate Maintenance	-	-	-	-	-	-	-	-
National Highway Sys	-	-	-	-	-	-	-	-
Highway Bridge Program	-	-	-	-	-	-	-	22,613
STBG/STP - Bridge Off System	-	5,036,343	-	5,036,343	4,191,477	844,866	-	6,979,564
STBG/STP - Flexible - Any Area	46,552	37,024,722	-	37,071,274	17,346,037	19,725,237	193,840,552	30,289,000
STBG/STP - MAPA - Omaha	2,034,673	19,684,140	-	21,718,813	(1,172,091)	22,890,904	22,066,120	15,348,515
STBG/STP - LCLC - Lincoln	21,817,160	7,632,345	-	29,449,505	83,023	29,366,481	-	6,610,291
STBG/STP - 5,001 to 200,000 Pop	-	-	-	-	(536,142)	536,142	-	15,581,907
STBG/STP - 5,000 & Less Pop	-	14,469,105	-	14,469,105	(18,709)	14,487,814	-	4,029,075
STBG 5K-49,999 Population	1,306,905	7,729,237	-	9,036,142	174,820	8,861,322	-	3,977,965
STBG 50K-200,000 Population	3,662,504	1,893,141	-	5,555,645	-	5,555,645	-	-
Congestion Mitigation & Air Qual	1,160,354	11,429,248	-	12,589,602	1,968,182	10,621,420	-	14,112,469
Carbon Reduction under 5,000 & Les	3,645,477	1,753,680	-	5,399,157	-	5,399,157	-	-
Carbon Reduction 5K-49,999 Pop	1,945,977	936,796	-	2,882,773	-	2,882,773	-	-
Carbon Reduction 50K-200,000 Pop	443,901	229,452	-	673,353	-	673,353	-	-
Carbon Reduction >200,000 Pop	6,061,990	3,310,803	-	9,372,793	-	9,372,793	-	-
Carbon Reduction Prog Flex	2,799,759	3,355,009	-	6,154,768	-	6,154,768	-	-
Protect Program IJA	4,393,823	10,681,681	-	15,075,504	(618,713)	15,694,217	-	5,144,380
Protect Planning IJA	423,248	217,993	-	641,241	-	641,241	-	-
Highway Safety Improvemnt Prog	31,264,308	20,691,664	-	51,955,972	(1,231,285)	53,187,257	715,919	22,227,047
Rail-Hwy - Hazard Elimination	-	3,944,098	-	3,944,098	222,215	3,721,883	18,187,798	6,766,191
Rail-Hwy - Protection Devices	6,830,310	-	-	6,830,310	95,200	6,735,110	-	4,490,540
Highway Planning	3,315,607	5,575,333	-	8,890,940	339,669	8,551,271	-	8,094,170
Research	1,617,893	1,858,444	331,000	3,807,337	-	3,807,337	141,795	7,271,011
Metropolitan Planning	833,635	2,274,791	-	3,108,426	(247,832)	3,356,258	-	2,463,733
National Hwy Freight Program	10,532,289	10,220,479	-	20,752,768	-	20,752,768	50,805,024	-
TAP - Flex	9,805,951	4,373,527	-	14,179,478	651,744	13,527,735	-	1,433,601
TAP - >200,000 Population	2,794,736	3,344,216	-	6,138,952	174,348	5,964,604	-	3,582,636
TAP - 50K - 200,000 Population	446,842	231,767	-	678,609	-	678,609	-	-
TAP - 5,001 to 200,000 Population	582,840	-	-	582,840	81,480	501,361	-	558,701
TAP - 5K-49,999 Population	1,958,864	946,250	-	2,905,114	-	2,905,114	-	-
TAP - 5,000 and Less Population	5,229,187	1,771,378	-	7,000,565	29,982	6,970,583	-	455,069
Recreational Trails	3,171,781	1,217,387	-	4,389,168	235,111	4,154,057	-	2,065,942
Enhancement	-	-	-	-	(31,721)	31,721	-	289,701
Safe Routes to School Prog	243,972	-	-	243,972	-	243,972	-	0
Redistribution - Certain Auth.	-	1,706,677	-	1,706,677	(52,933)	1,759,610	-	1,437,138
Redistribution - TIFIA	-	-	-	-	-	-	-	-
Repurposed/Special Earmark	-	-	-	-	-	-	-	728,952
Other	-	-	-	-	-	-	-	-
Total Formula Funds	\$ 129,484,813	\$ 395,327,453	\$ 331,000	\$ 525,143,266	\$ 92,541,454	\$ 432,601,812	\$ 507,845,065	\$ 245,604,038
Allocated/Discretionary Funds	213,697	-	(59,447)	154,250	-	154,250	-	1,851,531
Total Subject to Annual Obligation Limits	\$ 129,698,510	\$ 395,327,453	\$ 271,553	\$ 525,297,516	\$ 92,541,454	\$ 432,756,062	\$ 507,845,065	\$ 247,455,569
Special Limit/Allocated Exempt Equity Bonus	123,994,673	55,935,973	15,083,126	195,013,773	27,601,147	167,412,626	-	52,082,030
GRAND TOTAL	\$ 253,693,183	\$ 451,263,426	\$ 15,354,680	\$ 720,311,289	\$ 120,142,601	\$ 600,168,688	\$ 507,845,065	\$ 299,537,598

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

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

STATUS OF FEDERAL HIGHWAY APPORTIONMENTS
FEDERAL FY-2024
JANUARY 31, 2024

APPORTIONMENT TYPE	APPORT BALANCE 9/30/2023	FAST Act & IJA FY-2024 APPORT ^(B)	TRANSFERS ADJ & SPECIAL APPORT	TOTAL	OBLIGATIONS ^(A)	CURRENT APPORT BALANCE	ADVANCED CONSTRUCTION COMMITTED	UNPAID OBLIGATIONS
National Hwy Perf Prog (NHPP)	1,114,276	211,787,747	-	212,902,023	70,857,593	142,044,430	222,087,856	81,643,829
Interstate Maintenance	-	-	-	-	-	-	-	-
National Highway Sys	-	-	-	-	-	-	-	-
Highway Bridge Program	-	-	-	-	-	-	-	22,613
STBG/STP - Bridge Off System	-	5,036,343	-	5,036,343	4,191,477	844,866	-	6,979,564
STBG/STP - Flexible - Any Area	46,552	37,024,722	-	37,071,274	17,346,037	19,725,237	193,840,552	30,289,000
STBG/STP - MAPA - Omaha	2,034,673	19,684,140	-	21,718,813	(1,172,091)	22,890,904	22,066,120	15,348,515
STBG/STP - LCLC - Lincoln	21,817,160	7,632,345	-	29,449,505	83,023	29,366,481	-	6,610,291
STBG/STP - 5,001 to 200,000 Pop	-	-	-	-	(536,142)	536,142	-	15,581,907
STBG/STP - 5,000 & Less Pop	-	14,469,105	-	14,469,105	(18,709)	14,487,814	-	4,029,075
STBG 5K-49,999 Population	1,306,905	7,729,237	-	9,036,142	174,820	8,861,322	-	3,977,965
STBG 50K-200,000 Population	3,662,504	1,893,141	-	5,555,645	-	5,555,645	-	-
Congestion Mitigation & Air Qual	1,160,354	11,429,248	-	12,589,602	1,968,182	10,621,420	-	14,112,469
Carbon Reduction under 5,000 & Les	3,645,477	1,753,680	-	5,399,157	-	5,399,157	-	-
Carbon Reduction 5K-49,999 Pop	1,945,977	936,796	-	2,882,773	-	2,882,773	-	-
Carbon Reduction 50K-200,000 Pop	443,901	229,452	-	673,353	-	673,353	-	-
Carbon Reduction >200,000 Pop	6,061,990	3,310,803	-	9,372,793	-	9,372,793	-	-
Carbon Reduction Prog Flex	2,799,759	3,355,009	-	6,154,768	-	6,154,768	-	-
Protect Program IJA	4,393,823	10,681,681	-	15,075,504	(618,713)	15,694,217	-	5,144,380
Protect Planning IJA	423,248	217,993	-	641,241	-	641,241	-	-
Highway Safety Improvemnt Prog	31,264,308	20,691,664	-	51,955,972	(1,231,285)	53,187,257	715,919	22,227,047
Rail-Hwy - Hazard Elimination	-	3,944,098	-	3,944,098	222,215	3,721,883	18,187,798	6,766,191
Rail-Hwy - Protection Devices	6,830,310	-	-	6,830,310	95,200	6,735,110	-	4,490,540
Highway Planning	3,315,607	5,575,333	-	8,890,940	339,669	8,551,271	-	8,094,170
Research	1,617,893	1,858,444	331,000	3,807,337	-	3,807,337	141,795	7,271,011
Metropolitan Planning	833,635	2,274,791	-	3,108,426	(247,832)	3,356,258	-	2,463,733
National Hwy Freight Program	10,532,289	10,220,479	-	20,752,768	-	20,752,768	50,805,024	-
TAP - Flex	9,805,951	4,373,527	-	14,179,478	651,744	13,527,735	-	1,433,601
TAP - >200,000 Population	2,794,736	3,344,216	-	6,138,952	174,348	5,964,604	-	3,582,636
TAP - 50K - 200,000 Population	446,842	231,767	-	678,609	-	678,609	-	-
TAP - 5,001 to 200,000 Population	582,840	-	-	582,840	81,480	501,361	-	558,701
TAP - 5K-49,999 Population	1,958,864	946,250	-	2,905,114	-	2,905,114	-	-
TAP - 5,000 and Less Population	5,229,187	1,771,378	-	7,000,565	29,982	6,970,583	-	455,069
Recreational Trails	3,171,781	1,217,387	-	4,389,168	235,111	4,154,057	-	2,065,942
Enhancement	-	-	-	-	(31,721)	31,721	-	289,701
Safe Routes to School Prog	243,972	-	-	243,972	-	243,972	-	0
Redistribution - Certain Auth.	-	1,706,677	-	1,706,677	(52,933)	1,759,610	-	1,437,138
Redistribution - TIFIA	-	-	-	-	-	-	-	-
Repurposed/Special Earmark	-	-	-	-	-	-	-	728,952
Other	-	-	-	-	-	-	-	-
Total Formula Funds	\$ 129,484,813	\$ 395,327,453	\$ 331,000	\$ 525,143,266	\$ 92,541,454	\$ 432,601,812	\$ 507,845,065	\$ 245,604,038
Allocated/Discretionary Funds	213,697	-	(59,447)	154,250	-	154,250	-	1,851,531
Total Subject to Annual Obligation Limits	\$ 129,698,510	\$ 395,327,453	\$ 271,553	\$ 525,297,516	\$ 92,541,454	\$ 432,756,062	\$ 507,845,065	\$ 247,455,569
Special Limit/Allocated Exempt Equity Bonus	123,994,673	55,935,973	15,083,126	195,013,773	27,601,147	167,412,626	-	52,082,030
GRAND TOTAL	\$ 253,693,183	\$ 451,263,426	\$ 15,354,680	\$ 720,311,289	\$ 120,142,601	\$ 600,168,688	\$ 507,845,065	\$ 299,537,598

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

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

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



	Begin Bal	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Obligation Authority	0.0	43.6	43.7	101.1	101.1								
OA Used	0.0	2.1	0.7	88.0	92.5								

	<u>FEDERAL FY-2023</u> <u>OBLIGATION AUTHORITY</u>		<u>FEDERAL FY-2024</u> <u>OBLIGATION AUTHORITY</u>		
<u>FORMULA AND ALLOCATED FUNDS SUBJECT TO ANNUAL OBLIGATION LIMITATION</u>	As of September 30, 2023		As of January 31, 2024		
Formula Obligation Limitation	\$	339.0	\$	100.8	
August Redistribution		55.0		-	
Redistribution - TIFIA		-		-	
Transfers	\$	(3.2)	\$	0.3	Period Expired
Subtotal	\$	390.8	\$	101.1	33.3%
Other Allocation Obligation Limitation		1.8		-	
Annual Obligation Limitation	\$	392.6	\$	101.1	
Formula Obligations to Date		(390.4)		(92.5)	Obligated
Allocated Obligations to Date		(2.2)		0.0	91.5%
Subtotal	\$	(392.6)	\$	(92.5)	
Obligation Authority Balance		0.0		\$ 8.6	
<u>SPECIAL LIMITATION</u>					
National Highway Perf Exempt	4.5		4.5		
HIP Bridge Formula Program	38.3		38.3		
HIP Bridge Formula PRM Off-Sys	6.7		6.7		
HIP Natl Electric Vhcle Infra	6.4		6.4		
HIP Commnty Proj Cong-DIR 2023	6.0		0.0		
Hwy Infra Brdg Repl-2023 APPN	19.4		0.0		
Previous Years Funding	101.7		139.1		
Total Special Obligation Limitation	\$	183.0	\$	195.0	
Obligations to Date		(59.0)		(27.6)	
Obligation Authority Balance	\$	124.0	\$	167.4	

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

TRANSPORTATION FINANCING EXPENSE SUMMARY BY SYSTEM

CURRENT MONTH - JANUARY 2024

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	2,304,312.97	0.00	115.63	53,688.13	114,734.48	2,472,851.21
	RIGHT OF WAY	129,047.34	0.00	0.00	385.95	0.00	129,433.29
	CONSTRUCTION	12,545,791.55	5,583,934.18	0.00	375,437.83	258.49	18,505,422.05
	CONSTRUCTION ENGINEERING	318,186.32	295,990.12	514.69	18,381.81	76.02	633,148.96
	PLANNING & RESEARCH	5,824.90	0.00	0.00	0.00	7,081.44	12,906.34
	TOTAL	\$ 15,303,163.08	\$ 5,879,924.30	\$ 630.32	\$ 447,893.72	\$ 122,150.43	\$ 21,753,761.85
LOCAL	PRELIMINARY ENGINEERING	437,213.40	1,012,121.99	25,949.94	(841,507.92)	(42,586.74)	591,190.67
	RIGHT OF WAY	7.40	1,274,447.75	0.00	318,604.54	0.00	1,593,059.69
	CONSTRUCTION	259,783.83	1,922,885.98	42,267.05	411,382.84	35,840.54	2,672,160.24
	CONSTRUCTION ENGINEERING	75,271.54	151,660.33	17,117.48	99,533.54	639.57	344,222.46
	TOTAL	\$ 772,276.17	\$ 4,361,116.05	\$ 85,334.47	\$ (11,987.00)	\$ (6,106.63)	\$ 5,200,633.06
NON-HWY	PRELIMINARY ENGINEERING	1,509,701.54	47,307.54	0.00	13,600.58	0.00	1,570,609.66
	RIGHT OF WAY	114,428.40	0.00	0.00	0.00	0.00	114,428.40
	CONSTRUCTION	2,661.02	113,704.34	0.00	22,438.77	0.00	138,804.13
	CONSTRUCTION ENGINEERING	558,168.86	91,594.85	0.00	20,631.25	1,025.61	671,420.57
	TRAFFIC SAFETY & TRANS	135,681.06	697,760.09	0.00	0.00	1,320.05	834,761.20
	PLANNING & RESEARCH	185,308.74	655,634.03	0.00	0.00	35,234.09	876,176.86
	PUBLIC TRANSPORTATION ASSIST	389,174.43	1,172,777.44	0.00	0.00	0.00	1,561,951.87
	INFORMATION TECHNOLOGY	29,585.70	78,440.41	0.00	0.00	0.00	108,026.11
	BROADBAND	120,158.35	0.00	0.00	0.00	0.00	120,158.35
	TOTAL	\$ 3,044,868.10	\$ 2,857,218.70	\$ 0.00	\$ 56,670.60	\$ 37,579.75	\$ 5,996,337.15
TOTAL - CURRENT MONTH		\$ 19,120,307.35	\$ 13,098,259.05	\$ 85,964.79	\$ 492,577.32	\$ 153,623.55	\$ 32,950,732.06

FISCAL YEAR TO DATE - JANUARY 2024

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	20,197,634.97	0.00	1,158.60	128,096.12	323,316.86	20,650,206.55
	RIGHT OF WAY	9,813,631.21	0.00	0.00	83,606.68	0.00	9,897,237.89
	CONSTRUCTION	146,953,286.84	332,584,349.88	115,807.17	11,856,361.62	23,571.49	491,533,377.00
	CONSTRUCTION ENGINEERING	4,321,454.85	8,729,766.27	7,477.48	385,247.31	15,097.39	13,459,043.30
	PLANNING & RESEARCH	135,271.47	175,566.50	0.00	0.00	115,655.32	426,493.29
	TOTAL	\$ 181,421,279.34	\$ 341,489,682.65	\$ 124,443.25	\$ 12,453,311.73	\$ 477,641.06	\$ 535,966,358.03
LOCAL	PRELIMINARY ENGINEERING	1,610,508.99	3,581,878.69	(407,094.60)	(604,467.21)	(39,452.47)	4,141,373.40
	RIGHT OF WAY	26,332.68	2,160,235.00	323,797.94	369,519.94	(68,029.36)	2,811,856.20
	CONSTRUCTION	5,988,802.62	44,122,215.72	1,159,999.47	(5,933,436.02)	331,007.65	45,668,589.44
	CONSTRUCTION ENGINEERING	781,605.00	2,053,940.61	122,361.83	190,701.06	5,100.99	3,153,709.49
	TOTAL	\$ 8,407,249.29	\$ 51,918,270.02	\$ 1,199,064.64	\$ (5,977,682.23)	\$ 228,626.81	\$ 55,775,528.53
NON-HWY	PRELIMINARY ENGINEERING	10,804,529.73	201,799.97	0.00	86,158.55	4,377.20	11,096,865.45
	RIGHT OF WAY	1,227,183.87	0.00	0.00	0.00	0.00	1,227,183.87
	CONSTRUCTION	626,776.21	3,664,516.53	0.00	820,776.07	0.00	5,112,068.81
	CONSTRUCTION ENGINEERING	4,424,818.98	363,522.77	0.00	78,663.56	1,034.90	4,868,040.21
	TRAFFIC SAFETY & TRANS	549,635.58	4,874,714.78	0.00	0.00	2,820.05	5,427,170.41
	PLANNING & RESEARCH	2,203,272.22	4,916,322.55	0.00	80,757.91	197,528.12	7,397,880.80
	PUBLIC TRANSPORTATION ASSIST	2,551,641.26	8,875,295.13	(181.61)	70,080.17	83,234.71	11,580,069.66
	INFORMATION TECHNOLOGY	232,232.20	464,959.60	0.00	0.00	0.00	697,191.80
	BROADBAND	933,611.63	0.00	0.00	0.00	0.00	933,611.63
	TOTAL	\$ 23,553,701.68	\$ 23,361,131.33	\$ (181.61)	\$ 1,136,436.26	\$ 288,994.98	\$ 48,340,082.64
TOTAL - FISCAL YEAR TO DATE		\$ 213,382,230.31	\$ 416,769,084.00	\$ 1,323,326.28	\$ 7,612,065.76	\$ 995,262.85	\$ 640,081,969.20

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT
JANUARY 2024**

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	2,491,129,046.77	1,257,051,223.58	1,234,077,823.19	15,303,163.08	181,421,279.34	15,303,163.08
	FEDERAL	1,846,972,329.38	1,666,901,311.32	180,071,018.06	5,879,924.30	341,489,682.65	5,879,924.30
	COUNTY	3,578,762.19	3,229,596.77	349,165.42	630.32	124,443.25	630.32
	CITY	121,945,219.22	95,405,472.33	26,539,746.89	447,893.72	12,453,311.73	447,893.72
	OTHER	18,359,852.10	15,228,916.17	3,130,935.93	122,150.43	477,641.06	122,150.43
STATE HIGHWAY SYSTEM TOTALS		\$ 4,481,985,209.66	\$ 3,037,816,520.17	\$ 1,444,168,689.49	\$ 21,753,761.85	\$ 535,966,358.03	\$ 21,753,761.85
LOCAL HIGHWAY SYSTEM							
	STATE	98,528,601.44	50,850,244.36	47,678,357.08	772,276.17	8,407,249.29	772,276.17
	FEDERAL	364,685,638.98	281,670,433.05	83,015,205.93	4,361,116.05	51,918,270.02	4,361,116.05
	COUNTY	24,368,075.47	16,514,029.89	7,854,045.58	85,334.47	1,199,064.64	85,334.47
	CITY	109,254,251.52	63,387,229.33	45,867,022.19	(11,987.00)	(5,977,682.23)	(11,987.00)
	OTHER	7,785,860.14	5,805,897.57	1,979,962.57	(6,106.63)	228,626.81	(6,106.63)
LOCAL HIGHWAY SYSTEM TOTALS		\$ 604,622,427.55	\$ 418,227,834.20	\$ 186,394,593.35	\$ 5,200,633.06	\$ 55,775,528.53	\$ 5,200,633.06
NON-HIGHWAY							
	STATE	542,798,313.66	456,503,074.65	86,295,239.01	3,044,868.10	23,553,701.68	3,044,868.10
	FEDERAL	312,483,246.06	155,084,829.91	157,398,416.15	2,857,218.70	23,361,131.33	2,857,218.70
	COUNTY	372,254.35	320,092.85	52,161.50	0.00	(181.61)	0.00
	CITY	10,910,643.84	6,600,843.57	4,309,800.27	56,670.60	1,136,436.26	56,670.60
	OTHER	16,801,357.49	13,488,341.04	3,313,016.45	37,579.75	288,994.98	37,579.75
NON-HIGHWAY TOTALS		\$ 883,365,815.40	\$ 631,997,182.02	\$ 251,368,633.38	\$ 5,996,337.15	\$ 48,340,082.64	\$ 5,996,337.15
GRAND TOTALS		\$ 5,969,973,452.61	\$ 4,088,041,536.39	\$ 1,881,931,916.22	\$ 32,950,732.06	\$ 640,081,969.20	\$ 32,950,732.06

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY WORK PHASE
JANUARY 2024**

WORK PHASE	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
PRELIMINARY ENGINEERING	646,022,834.42	417,953,248.07	228,069,586.35	4,754,809.89	36,822,057.03	4,754,809.89
RIGHT OF WAY	165,656,356.75	119,175,726.13	46,480,630.62	1,836,921.38	13,936,277.96	1,836,921.38
UTILITIES	49,489,176.64	29,745,978.67	19,743,197.97	233,825.98	3,535,299.24	233,825.98
CONSTRUCTION	4,475,329,190.46	3,164,731,146.39	1,310,598,044.07	21,082,560.44	538,778,736.01	21,082,560.44
CONSTRUCTION ENGINEERING	316,734,699.14	169,309,289.59	147,425,409.55	1,648,791.99	21,480,793.00	1,648,791.99
TRAFFIC SAFETY	45,800,899.36	24,678,118.15	21,122,781.21	834,761.20	5,427,170.41	834,761.20
PLANNING & RESEARCH	110,576,508.71	72,924,126.17	37,652,382.54	889,083.20	7,824,374.09	889,083.20
PUBLIC TRANSPORTATION	157,273,893.50	86,258,973.28	71,014,920.22	1,561,951.87	11,580,069.66	1,561,951.87
INFORMATION TECHNOLOGY	3,089,893.63	3,264,929.94	(175,036.31)	108,026.11	697,191.80	108,026.11
GRAND TOTALS	\$ 5,969,973,452.61	\$ 4,088,041,536.39	\$ 1,881,931,916.22	\$ 32,950,732.06	\$ 640,081,969.20	\$ 32,950,732.06

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY FINANCING PARTICIPANT
JANUARY 2024**

FUND	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
STATE FUNDS						
ROADS OPERATION FUND	1,675,135,001.91	1,079,581,370.66	595,553,631.25	8,208,747.40	128,120,793.68	8,208,747.40
ROADS OPERATION FUND AC*	375,103,059.85	27,168,557.28	347,934,502.57	705,766.66	(17,264,732.63)	705,766.66
GRADE CROSSING FUND	2,042,731.75	1,183,296.03	859,435.72	0.00	46,168.44	0.00
GRADE SEPARATION-TMT	11,094,318.12	10,128,265.61	966,052.51	925,901.50	1,537,329.49	925,901.50
MAPA BRIDGE STUDY	98,125.88	98,124.61	1.27	0.00	0.00	0.00
RECREATION ROAD FUND	29,197,734.95	15,458,650.93	13,739,084.02	91,154.80	2,030,621.73	91,154.80
ST HWY CAPITAL IMPR	803,954,287.48	437,514,765.41	366,439,522.07	8,599,684.31	75,047,065.96	8,599,684.31
STATE AID BRIDGE	3,417,488.35	2,246,622.97	1,170,865.38	6,642.79	74,164.90	6,642.79
TRANS INFRA BANK	232,413,213.58	191,024,889.09	41,388,324.49	582,409.89	23,790,818.74	582,409.89
TOTAL STATE FUNDS	\$ 3,132,455,961.87	\$ 1,764,404,542.59	\$ 1,368,051,419.28	\$ 19,120,307.35	\$ 213,382,230.31	\$ 19,120,307.35
FEDERAL FUNDS	2,524,141,214.42	2,103,656,574.28	420,484,640.14	13,098,259.05	416,769,084.00	13,098,259.05
COUNTY FUNDS	28,319,092.01	20,063,719.51	8,255,372.50	85,964.79	1,323,326.28	85,964.79
CITY FUNDS	242,110,114.58	165,393,545.23	76,716,569.35	492,577.32	7,612,065.76	492,577.32
OTHER FUNDS	42,947,069.73	34,523,154.78	8,423,914.95	153,623.55	995,262.85	153,623.55
GRAND TOTALS	\$ 5,969,973,452.61	\$ 4,088,041,536.39	\$ 1,881,931,916.22	\$ 32,950,732.06	\$ 640,081,969.20	\$ 32,950,732.06

*Advance Construction - projects which are constructed with state funds in anticipation of converting to federal funds at a later date when apportionments and obligation authority become available.
Roads Operations Fiscal Year Expense is overstated and State Aid Bridge Fiscal Year Expense is understated by \$5,581.24 due to previous fiscal year expense adjustment, to be shown until end of State FY

**Build Nebraska Act
Financial Status
January 31, 2024**

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

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

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

State Highway Capital Improvement Fund						Active Projects Unexpended Balance	Planned Future Expenditures
	Current Month	Fiscal Year To Date	Active Projects Prior Fiscal Years	Completed Projects	Life To Date		
Revenue	\$ 9,452,177.67	\$ 61,332,990.32			\$ 776,799,291.56		
Expenditures							
Expressway and High Priority Corridors	8,497,713.05	72,851,309.16	330,199,254.64	80,752,269.33	483,802,833.13	318,728,364.46	368,612,610.19
Other Highways	101,971.26	2,195,756.80	32,268,444.81	157,756,451.54	192,220,653.15	47,711,157.61	115,484,182.53
Total	\$ 8,599,684.31	\$ 75,047,065.96	\$ 362,467,699.45	\$ 238,508,720.87	\$ 676,023,486.28	\$ 366,439,522.07	\$ 484,096,792.72
Funds Available to be Expended on Active Project and Planned Future Projects					\$ 100,775,805.28		

**Transportation Innovation Act
Financial Status
January 31, 2024**

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

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

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

1 Accelerated State Highway Capital Improvement Program

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

2 County Bridge Match Program

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

3 Economic Opportunity Program

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

	Transportation Infrastructure Bank (TIB)					Active Projects Unexpended Balance	Planned Projects
	Current Month	Fiscal Year To Date	Active Projects Prior Fiscal Years	Completed Projects	Life To Date		
Revenue plus \$50 million from Cash Reserve Fund	\$ 2,515,482.01	\$ 18,039,976.46			\$ 232,737,311.40		
Expenditures							
Accelerated State Highway Capital Improvement Program	333,600.53	20,506,654.12	154,712,618.73	869,416.40	176,088,689.25	27,453,889.73	170,161,592.46
County Bridge Match Program	248,809.36	2,699,767.50	11,321,451.62	3,607,407.44	17,628,626.56	12,059,434.76	2,662,528.00
Economic Opportunity Program		584,397.12	1,200,000.00	3,397,763.26	5,182,160.38	1,875,000.00	13,155,500.00
Total Expenditures	\$ 582,409.89	\$ 23,790,818.74	\$ 167,234,070.35	\$ 7,874,587.10	\$ 198,899,476.19	\$ 41,388,324.49	\$ 185,979,620.46
Funds Available to be Expended on Active Project and Planned Future Projects					\$ 33,837,835.21		

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 January 31, 2024

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

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

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