



June 2015

State of Nebraska Department of Roads

Annual Financial Report



Fiscal Year Ending June 30, 2015

Annual Financial Report For Fiscal Year 2015

July 1, 2014 thru June 30, 2015



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FY-2015 HIGHLIGHTS

- ❖ Long term assets increased in value by \$83 million from the prior year (page 2)
- ❖ Annual invested cash balances earned \$4.3 million in interest with an average interest rate of 1.96% (page 7)
- ❖ State receipts exceeded the Highway Cash Fund Appropriation by \$14.5 million or 3.7% (page 14)
- ❖ Received \$807.2 million in total receipts (page 14)
 - \$468 million in state receipts
 - Includes \$63 million of the new Build Nebraska Act Revenue receipted into the State Highway Capital Improvement Fund.
 - \$321 million in federal receipts
 - \$ 19 million in other receipts
- ❖ State fuel tax averaged 26¢ (page 15)
- ❖ Spent \$813 million or 96.4% of the total budget (page 20)
 - \$584 million, 72% for highway construction and related expenses
 - \$161 million, 20% for highway maintenance and operations
 - \$ 68 million, 8% for administration and supportive services
- ❖ Let highway construction contracts of \$503 million, a new record high (page 28)
- ❖ Spent \$578 million for highway construction and related expenses (pages 35 and 36)
 - \$438 million on the state highway system
 - \$ 57 million on local streets and roads
 - \$ 83 million on non-specific highway purposes

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

REPORT SCOPE

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

FINANCIAL STATEMENT TERMS

CURRENT ASSETS

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

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

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

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

CAPITAL ASSETS

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

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

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

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

LIABILITIES

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

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

OTHER PAYABLES - Includes performance guarantees and advance deposits.

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

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

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

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

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

STATE OF NEBRASKA
DEPARTMENT OF ROADS

STATEMENT OF NET ASSETS

June 2015

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
ASSETS							
Current Assets							
Cash & Cash Equivalents	241,645,874.78	244,186,210.93	(2,540,336.15)	(1.04)%	250,946,889.45	(9,301,014.67)	(3.71)%
Federal Receivables	756,809.91	3,036,693.77	(2,279,883.86)	(75.08)%	293,352.83	463,457.08	157.99%
Other Receivables	5,122,407.18	8,098,319.12	(2,975,911.94)	(36.75)%	4,108,700.14	1,013,707.04	24.67%
Inventories	3,628,295.40	2,803,264.10	825,031.30	29.43%	8,550,846.20	(4,922,550.80)	(57.57)%
Total Current Assets	\$ 251,153,387.27	\$ 258,124,487.92	\$ (6,971,100.65)	(2.70)%	\$ 263,899,788.62	\$ (12,746,401.35)	(4.83)%
Capital Assets							
Equipment	46,979,764.51	47,923,814.03	(944,049.52)	(1.97)%	58,550,880.84	(11,571,116.33)	(19.76)%
Land	514,355,565.95	510,513,774.01	3,841,791.94	0.75%	510,513,774.01	3,841,791.94	0.75%
Infrastructures	7,604,919,586.67	7,519,414,712.09	85,504,874.58	1.14%	7,519,439,973.29	85,479,613.38	1.14%
Buildings	84,880,824.43	79,436,211.30	5,444,613.13	6.85%	79,436,211.30	5,444,613.13	6.85%
Total Capital Assets	\$ 8,251,135,741.56	\$ 8,157,288,511.43	\$ 93,847,230.13	1.15%	\$ 8,167,940,839.44	\$ 83,194,902.12	1.02%
Total Assets	\$ 8,502,289,128.83	\$ 8,415,412,999.35	\$ 86,876,129.48	1.03%	\$ 8,431,840,628.06	\$ 70,448,500.77	0.84%
LIABILITIES							
Current Liabilities							
Accounts Payable	1,313,005.07	818,979.80	494,025.27	60.32%	321,848.28	991,156.79	307.96%
Retention Payable	1,276,899.43	1,904,975.93	(628,076.50)	(32.97)%	1,672,090.34	(395,190.91)	(23.63)%
Other Payables	12,381,087.59	15,073,223.33	(2,692,135.74)	(17.86)%	8,283,735.24	4,097,352.35	49.46%
Total Current Liabilities	\$ 14,970,992.09	\$ 17,797,179.06	\$ (2,826,186.97)	(15.88)%	\$ 10,277,673.86	\$ 4,693,318.23	45.67%
Total Liabilities	\$ 14,970,992.09	\$ 17,797,179.06	\$ (2,826,186.97)	(15.88)%	\$ 10,277,673.86	\$ 4,693,318.23	45.67%
NET ASSETS							
Capital Equity							
Capital	8,251,135,741.56	8,157,288,511.43	93,847,230.13	1.15%	8,167,940,839.44	83,194,902.12	1.02%
Total Capital Equity	\$ 8,251,135,741.56	\$ 8,157,288,511.43	\$ 93,847,230.13	1.15%	\$ 8,167,940,839.44	\$ 83,194,902.12	1.02%
Fund Balance							
Reserved Fund Balance	2,351,395.97	898,288.17	1,453,107.80	161.76%	6,878,755.86	(4,527,359.89)	(65.82)%
Unreserved Fund Balance	233,830,999.21	239,429,020.69	(5,598,021.48)	(2.34)%	246,743,358.90	(12,912,359.69)	(5.23)%
Total Fund Balance	\$ 236,182,395.18	\$ 240,327,308.86	\$ (4,144,913.68)	(1.72)%	\$ 253,622,114.76	\$ (17,439,719.58)	(6.88)%
Total Net Assets	\$ 8,487,318,136.74	\$ 8,397,615,820.29	\$ 89,702,316.45	1.07%	\$ 8,421,562,954.20	\$ 65,755,182.54	0.78%
Total Liabilities and Net Assets	\$ 8,502,289,128.83	\$ 8,415,412,999.35	\$ 86,876,129.48	1.03%	\$ 8,431,840,628.06	\$ 70,448,500.77	0.84%

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 Roads and includes all funds. Separate reports portray the detail operations and status of the Recreation Road, Grade Crossing, State Aid Bridge, and State Highway Capital Improvement Funds. The Department's fiscal year is for a twelve-month period from July 1 to June 30.

FINANCIAL STATEMENT TERMS

REVENUE - Income accruing during an accounting period. The figures for revenue on page 4 of this report and those receipt figures seen on page 10 are not the same. The figures on page 4 are based on accrual accounting. The receipt figures on page 14 reflect the actual cash collected from the identified sources during the fiscal year.

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

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

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

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

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.

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

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

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

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

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

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

STATE OF NEBRASKA
DEPARTMENT OF ROADS

STATEMENT OF OPERATIONS
ALL OPERATING FUNDS

JUNE 2015

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Previous Fiscal Year To Date	Difference	%
Revenue								
State Revenues	39,665,715.97	39,294,347.31	371,368.66	0.95 %	467,506,103.03	445,007,806.24	22,498,296.79	5.06 %
Federal Reimbursements	30,965,619.84	19,162,615.46	11,803,004.38	61.59 %	321,141,564.45	348,988,481.32	(27,846,916.87)	(7.98) %
Local Revenues	2,402,922.72	1,608,184.30	794,738.42	49.42 %	14,462,178.02	16,103,980.83	(1,641,802.81)	(10.20) %
Other Entities Revenues	1,602,301.44	823,918.72	778,382.72	94.47 %	5,293,672.38	8,212,329.33	(2,918,656.95)	(35.54) %
Total Revenue	\$ 74,636,559.97	\$ 60,889,065.79	\$ 13,747,494.18	22.58 %	\$ 808,403,517.88	\$ 818,312,597.72	\$ (9,909,079.84)	(1.21) %
Expenditures								
Administration	1,215,346.51	1,210,701.10	4,645.41	0.38 %	16,338,160.82	16,077,915.82	260,245.00	1.62 %
Highway Maintenance	14,476,018.38	12,384,582.06	2,091,436.32	16.89 %	160,944,528.09	147,467,141.49	13,477,386.60	9.14 %
Capital Facilities	799,902.66	452,303.09	347,599.57	76.85 %	5,455,662.55	520,600.85	4,935,061.70	947.95 %
Services and Support	4,495,962.76	2,602,821.26	1,893,141.50	72.73 %	46,353,630.84	42,938,195.56	3,415,435.28	7.95 %
Construction	52,465,202.35	46,169,597.22	6,295,605.13	13.64 %	565,682,667.84	548,153,411.50	17,529,256.34	3.20 %
Office of Highway Safety	121,868.53	355,376.95	(233,508.42)	(65.71) %	5,333,818.41	4,637,558.71	696,259.70	15.01 %
Public Transit & Rail Planning	1,087,168.36	2,495,018.45	(1,407,850.09)	(56.43) %	13,136,636.26	12,658,103.21	478,533.05	3.78 %
Total Expenditures	\$ 74,661,469.55	\$ 65,670,400.13	\$ 8,991,069.42	13.69 %	\$ 813,245,104.81	\$ 772,452,927.14	\$ 40,792,177.67	5.28 %
Excess Revenue (Expenditures)	\$ 24,909.58	\$ 4,781,334.34	\$ (4,756,424.76)	(99.48) %	\$ 4,841,586.93	\$ (45,859,670.58)	\$ 50,701,257.51	(110.56) %

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

FUND DEFINITION

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

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

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

Grade Crossing Protection Fund = The Grade Crossing Protection Fund is established by Statute 74-1317. State Statute 39-2215 provides for the monthly transfer of \$30,000 from the Highway Trust Fund to the Grade Crossing Protection Fund. The funds provide the state's share, or 95% of the cost of construction and installation of automatic crossing protection devices on all classes of roadways. The political subdivision is required to finance the balance of the cost, except in a county where a railroad transportation safety district has been formed, in which case the balance shall be borne entirely by the railroad transportation safety district involved. Projects are generally funded from Federal Funds, State Funds, and political subdivisions.

Any political subdivision, which eliminates a crossing by closing the street or highway, will be paid \$5,000 plus the actual costs of the closing not to exceed \$12,000 from the Grade Crossing Protection Fund. In addition, the political subdivision will be paid \$5,000 from the responsible railroad. Any political subdivision, which eliminates a crossing by removal of the rail, will be paid \$2,000 or the actual cost, not to exceed \$12,000 from the Grade Crossing Protection Fund.

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

State Aid Bridge Fund = The State-Aid Bridge Fund established by Statute 39-846 provides a program of state aid for the replacement of county bridges. The State-Aid-Bridge Fund receives \$64,000 per month from the Highway Trust Fund, 50% from the Department's share and 50% from the counties' share which is proportional from each county based on the lineal feet of bridges twenty feet or more in length and all overpasses in each county.

When Federal-aid Bridge Replacement funds are available, bridge replacement projects are funded from federal funds, county funds and the State-Aid Bridge Fund. After all Federal-aid Bridge Replacement funds have been utilized, funding distribution may vary based on availability of funds.

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

STATE OF NEBRASKA
DEPARTMENT OF ROADS

BALANCE SHEET BY FUND
JUNE 2015

	Roads Operations 2270	Highway Cash 2271	Grade Separation 2670	Grade Crossing 2671	Recreation Road 2672	State Aid Bridge 7757	State Hwy Capital Imprvmt 2274	Total
ASSETS								
Cash	138,194,260.53	32,845,412.57	12,056,082.79	1,639,191.68	14,211,672.71	972,204.04	41,719,575.60	241,638,399.92
Other Current Assets	9,514,987.35	0.00	0.00	0.00	0.00	0.00	0.00	9,514,987.35
Capital Assets	8,251,135,741.56	0.00	0.00	0.00	0.00	0.00	0.00	8,251,135,741.56
Total Assets	\$ 8,398,844,989.44	\$ 32,845,412.57	\$ 12,056,082.79	\$ 1,639,191.68	\$ 14,211,672.71	\$ 972,204.04	\$ 41,719,575.60	\$ 8,502,289,128.83
LIABILITIES								
Current Liabilities	14,970,992.09	0.00	0.00	0.00	0.00	0.00	0.00	14,970,992.09
Total Liabilities	\$ 14,970,992.09	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 14,970,992.09
NET ASSETS								
Fund Balance	551,734,112.45	(352,944,722.52)	10,146,886.42	1,784,942.80	10,572,161.95	1,990,495.73	17,740,105.28	241,023,982.11
Capital Equity	8,251,135,741.56	0.00	0.00	0.00	0.00	0.00	0.00	8,251,135,741.56
Accrued Interfund Transfer	(5,026,225.99)	0.00	188,694.96	5,882.85	813,749.93	70,172.51	3,947,725.74	0.00
Revenues	351,374,888.62	385,790,135.09	2,883,260.65	392,414.99	3,924,286.38	793,677.21	63,244,854.94	808,403,517.88
Costs	(765,344,519.29)	0.00	(1,162,759.24)	(544,048.96)	(1,098,525.55)	(1,882,141.41)	(43,213,110.36)	(813,245,104.81)
Total Net Assets	\$ 8,383,873,997.35	\$ 32,845,412.57	\$ 12,056,082.79	\$ 1,639,191.68	\$ 14,211,672.71	\$ 972,204.04	\$ 41,719,575.60	\$ 8,487,318,136.74
Total Liabilities & Net Assets	\$ 8,398,844,989.44	\$ 32,845,412.57	\$ 12,056,082.79	\$ 1,639,191.68	\$ 14,211,672.71	\$ 972,204.04	\$ 41,719,575.60	\$ 8,502,289,128.83

FUND BALANCES AND INVESTMENT EARNINGS

June 2015

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

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

FY15	JUL	AUG	SEPT	OCT*	NOV	DEC	JAN	FEB	MAR	APR*	MAY	JUN
Revenue	92.6	93.2	85.8	88.6	71.5	51.7	49.9	47.6	43.4	48.5	60.8	74.6
Expenditures	105.6	105.0	80.3	102.7	72.0	39.9	38.9	26.0	50.5	51.9	65.6	74.6
Balance	\$ (13)	\$ (12)	\$ 6	\$ (14)	\$ (1)	\$ 12	\$ 11	\$ 22	\$ (7)	\$ (3)	\$ (5)	\$ 0
Balance	\$ (13)	\$ (25)	\$ (19)	\$ (33)	\$ (34)	\$ (22)	\$ (11)	\$ 11	\$ 4	\$ 1	\$ (4)	\$ (4)

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

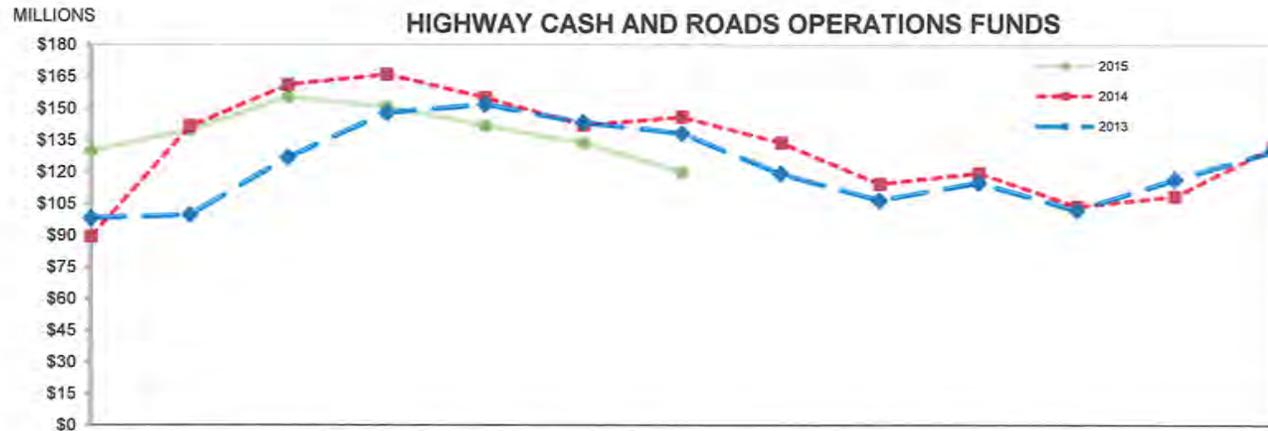
Investments on fund balances earned \$381,608.85 in June, with an interest rate of 1.91%. The chart below reflects the interest earned and interest rate by month. The interest information as reflected here represents total interest received from all funds. The figures on page 14 represent total receipts by fund, including interest.

FY 15	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	AVG
Interest Rate	2.10%	2.08%	1.91%	1.88%	1.74%	1.94%	1.97%	1.82%	2.24%	1.94%	1.97%	1.91%		1.96%
Earnings (Thousands)	\$393	\$398	\$339	\$315	\$295	\$316	\$342	\$339	\$401	\$403	\$394	\$382	\$4,317	\$360

FUND BALANCES - MONTHLY LOW POINT

June-15
(IN MILLIONS)

Funds available as of June 30 were \$241 million from all funds. See page 6 for detail by fund. The daily cash balance during the month ranged from a high of \$171 million on the 30th to a low of \$119 million on the 17th. The chart below compares the Highway Cash and Roads Operations Funds monthly lowest level for three calendar years.



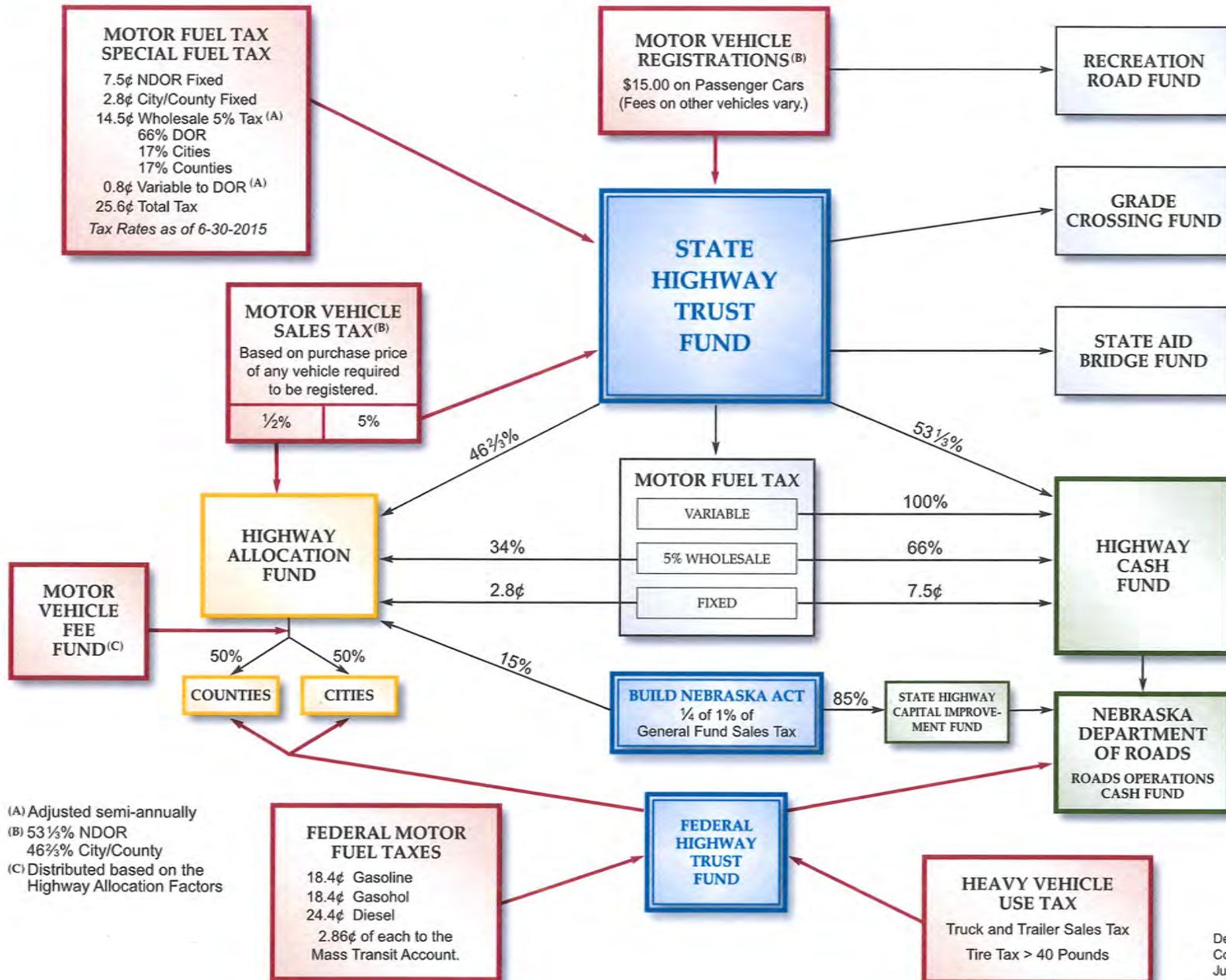
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
HIGHWAY CASH & ROADS OPERATIONS												
2015	139.8	155.4	150.8	141.8	133.6	119.8						
2014	141.5	161.1	166.2	155.0	142.1	145.9	133.7	114.3	119.5	103.6	108.4	131.6
2013	99.6	126.8	148.0	151.8	143.3	138.2	119.1	106.6	114.9	101.8	116.4	129.9
GRADE CROSSING PROTECTION FUND												
2015	13.4	13.3	13.4	13.9	13.6	13.3						
2014	10.8	10.8	10.8	11.5	11.5	11.5	11.9	12.2	12.3	12.8	12.9	12.9
2013	8.0	8.1	8.0	8.7	8.8	8.9	9.3	9.5	9.6	9.8	10.1	10.1
RECREATION ROAD FUND												
2015	17.9	18.2	18.7	19.0	19.3	14.0						
2014	16.7	17.0	17.4	17.7	18.0	18.4	16.5	16.5	16.8	17.1	17.4	17.7
2013	13.2	13.5	13.9	14.2	14.5	14.7	15.0	15.3	15.6	15.9	16.2	16.5
STATE AID BRIDGE FUND												
2015	0.7	0.8	0.8	0.9	0.9	0.9						
2014	2.6	2.6	2.6	2.7	2.5	2.2	2.0	1.7	1.5	1.3	0.9	0.8
2013	3.1	3.1	3.1	3.1	3.2	3.2	3.2	3.1	3.1	2.9	2.8	2.7
STATE HIGHWAY CAPITAL IMPROVEMENT FUND												
2015	27.3	29.1	34.1	36.7	36.8	41.7						
2014	7.9	10.0	14.8	15.3	17.0	21.3	21.4	16.7	22.0	22.0	24.9	22.4

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

	FY <u>2011</u>	FY <u>2012</u>	FY <u>2013</u>	FY <u>2014</u>	FY <u>2015</u>
Receipts					
Motor Fuel Tax	173,463	161,314	146,653	154,759	155,624
Diesel Fuel Tax	83,448	80,593	74,398	74,905	76,795
Registrations	34,881	39,443	37,887	39,460	39,896
Sales Tax on Motor Vehicles	89,083	95,799	100,475	105,635	112,379
Other State Receipts	10,952	13,313	11,715	12,080	11,577
Sub-Total State Receipts	\$ 391,827	\$ 390,462	\$ 371,128	\$ 386,839	\$ 396,271
Federal = State system	143,405	237,627	301,431	274,683	280,250
ARRA	45,188	2,421	119	15	-
Federal = Local system	19,918	47,071	44,711	67,830	36,840
ARRA	47,255	16,609	5,744	1,581	-
Federal Transit	5,380	6,373	12,569	7,728	7,980
Counties, Cities, & Others	12,251	18,309	22,640	25,734	19,114
Rec Road / Grade Xing / St Aid Bridge	5,803	3,912	2,145	2,505	3,954
State Highway Capital Improvement Fund	-	-	-	27,630	43,213
Total Receipts	\$ 671,027	\$ 722,784	\$ 760,487	\$ 794,545	\$ 787,622
Expenditures:					
Administration	15,994	16,373	16,254	16,078	16,338
Supportive Services	45,691	41,023	40,538	42,938	46,354
Capital Facilities	72	507	233	521	5,455
Highway Operations	111,995	118,858	121,191	147,467	160,945
Construction = Support & Research	10,231	11,156	12,369	12,695	14,013
Sub Total Non-Construction	\$ 183,983	\$ 187,917	\$ 190,585	\$ 219,699	\$ 243,105
State Highway System Construction:					
State System (includes ARRA)	299,225	378,655	448,585	398,066	437,580
Planning & Non-Program projects	47,644	44,048	49,439	63,002	67,943
Sub Total Construction	\$ 346,869	\$ 422,703	\$ 498,024	\$ 461,068	\$ 505,523
TOTAL STATE HIGHWAY EXPENDITURES	\$ 530,852	\$ 610,620	\$ 688,609	\$ 680,767	\$ 748,628
Local System (includes ARRA)					
MPO	70,564	72,220	58,601	77,071	49,521
Public Transit and Rail	1,900	2,159	1,774	1,958	1,959
	9,493	9,529	15,890	12,658	13,137
TOTAL LOCAL ROADWAY EXPENDITURES	\$ 81,957	\$ 83,908	\$ 76,265	\$ 91,687	\$ 64,617
Total Expenditures	\$ 612,809	\$ 694,528	\$ 764,874	\$ 772,453	\$ 813,245
Receipts Over (Under) Expenditures	58,218	28,256	(4,387)	22,092	(25,623)
Fund Balance June 30	\$ 150,701	\$ 178,957	\$ 174,570	\$ 196,662	\$ 171,039
Outstanding Contractual Obligations	\$ 444,741	\$ 513,314	\$ 437,733	\$ 457,681	\$ 565,744

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Nebraska Transportation Financing Flowchart



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

NEBRASKA TRANSPORTATION FINANCING
FY-2015
(\$ IN THOUSANDS)

	Tax Rate		Gross Receipts	Deductions	Department of Roads	Cities	Counties	Total Funds Distributed
	Jul-Dec	Jan-Jun						
Motor Fuel Taxes			\$ 331,775					
Less: Motor Fuel Tax Enforcement				(1,500)				
Less: State Aid Bridge Fund				(768)				
Base Motor Fuel Tax	7.5¢	7.5¢			94,588	-	-	94,588
City / County Tax	2.8¢	2.8¢				17,728	17,344	35,072
Variable Excise Tax	1.9¢	0.8¢			17,449			17,449
Wholesale Tax	14.2¢	14.5¢			120,382	31,007	31,007	182,396
Subtotal	26.4¢	25.6¢			\$ 232,419	\$ 48,735	\$ 48,351	\$ 329,505
Motor Vehicle Registration Fees			\$ 78,204					
Less: License Plate Cash Fund				(2,200)				
Less: DMV IRP Funding				(1,200)				
Registration Fees					28,538	12,485	12,485	53,508
Prorate Registration Fees					11,358	4,969	4,969	21,296
Subtotal					\$ 39,896	\$ 17,454	\$ 17,454	\$ 74,804
Sales Tax @ 5% on Motor Vehicles			\$ 211,070					
Less: Grade Crossing				(360)				
Sales Tax To 5%					\$ 112,379	\$ 49,166	\$ 49,166	\$ 210,711
Sales Tax Over 5%			21,106			\$ 10,553	\$ 10,553	\$ 21,106
Interest on Deposits			820		\$ 302	\$ 259	\$ 259	\$ 820
TOTAL HIGHWAY TRUST FUND			\$ 642,975	\$ (6,028)	\$ 384,996	\$ 126,167	\$ 125,783	\$ 636,946
Other Miscellaneous State Revenue					11,275			11,275
SUB-TOTAL					\$ 396,271	\$ 126,167	\$ 125,783	\$ 648,221
Grade Crossing Protection Fund					3,276			3,276
Recreation Road Fund					3,924			3,924
State Aid Bridge Fund					793			793
Build Nebraska Act / State Highway Capital Improvement Fund					63,244	5,531	5,531	74,306
Quarterly MV Fee						10,824	10,824	21,648
TOTAL STATE REVENUES					\$ 467,508	\$ 142,522	\$ 142,138	\$ 752,168

DEPARTMENT RECEIPTS

MOTOR FUEL TAX AND SPECIAL FUEL TAX (Including Variable Tax): The receipts from this tax in the current month were generated by motor fuel sales in the previous month. Beginning July 1, 2012, the 10.3¢ fixed tax is distributed 7.5¢ to the Department of Roads and 2.8¢ to the cities and counties, 50% each. The 5% wholesale tax applied to the average wholesale price of gasoline for the most current six month data as reported by the State Energy Office on April 1 and October 1 is distributed 66% to the Department of Roads and 17% each to the cities and counties. The Department also receives the revenue generated from a variable excise tax which became effective on October 1, 1980. The tax rate is set for a fiscal year. Effective July 1, 1998, the variable excise tax can be adjusted semi-annually and is computed by applying the rate to the average price of motor fuel purchased by state government in the fourth month of the preceding semi-annual period in which the tax will be implemented. The variable rate for FY-2015 was 0.6% for July through December and 0.3% for January through June.

MOTOR VEHICLE REGISTRATION AND OTHER REGISTRATION FEES: Fees collected from the registration of all non-exempt vehicles that are required to be licensed for operation on public roads within the State of Nebraska of which the Department receives 53 1/3 %. Includes Motor Vehicle Registration and related fees (Fleet Proration Fees, Transporter Plate Fees, Repossession Plate Fees, Antique Car Licenses, Service Fees for Semi-Annual Truck Registrations, Demonstration Permits, and License Plate Fees). Recreation Road registration and related interest are not included.

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

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

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

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

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

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

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

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

**DEPARTMENT RECEIPTS PROJECTED VS. ACTUAL
AS OF JUNE 30, 2015
(\$ THOUSANDS)**

	M O N T H L Y				F I S C A L Y E A R T O D A T E			
	PROJECTED	ACTUAL	\$ DIFF	% DIFF	PROJECTED	ACTUAL	\$ DIFF	% DIFF
Highway Cash Fund:								
Motor Fuel Taxes								
Base 7.5¢	\$ 8,611	\$ 8,343	\$ (267)	(3.1%)	\$ 94,346	\$ 94,588	\$ 242	0.3%
Variable	922	893	(29)	(3.1%)	17,364	17,449	85	0.5%
Wholesale	11,028	10,687	(341)	(3.1%)	120,084	120,382	298	0.2%
Subtotal	20,561	19,924	(637)	(3.1%)	231,794	232,419	625	0.3%
Motor Vehicle Registrations	2,135	2,063	(72)	(3.4%)	27,349	28,538	1,189	4.3%
Prorate Registrations	635	439	(196)	(30.9%)	11,248	11,358	110	1.0%
Subtotal	2,770	2,502	(268)	(9.7%)	38,597	39,896	1,299	3.4%
Sales Tax on Motor Vehicles	8,764	10,335	1,571	18.0%	108,380	112,379	3,999	3.7%
Interest	220	280	60	27.4%	2,802	3,420	618	22.1%
Sale of Supplies and Materials	150	97	(53)	(35.2%)	1,860	1,471	(389)	(20.9%)
Sale of Fixed Assets	50	462	412	824.8%	1,018	1,290	272	26.7%
Excess Limit	203	218	15	7.3%	2,633	2,866	233	8.8%
Overload Fines	74	80	6	8.8%	873	1,037	164	18.8%
Other Fees	168	126	(42)	(24.8%)	1,333	1,493	160	12.0%
SUBTOTAL-HIGHWAY CASH FUND	\$ 32,960	\$ 34,025	\$ 1,065	3.2%	\$ 389,290	\$ 396,271	\$ 6,981 (B)	1.8%
Grade Crossing Protection Fund	767	415	(352)	(45.9%)	3,748	3,276	(472)	(12.6%)
Recreation Road Fund	286	328	42	14.7%	4,029	3,924	(105)	(2.6%)
State Aid Bridge Fund	70	66	(4)	(5.7%)	824	793	(31)	(3.8%)
State Hwy Capital Impr Fund	5,250	4,848	(402)	(7.6%)	63,614	63,244	(370)	(0.6%)
TOTAL STATE RECEIPTS	\$ 39,333	\$ 39,682	\$ 349	0.9%	\$ 461,505	\$ 467,508	\$ 6,003	1.3%
Federal Receipts								
FHWA	28,398	32,011	3,613	12.7%	318,806	306,781	(12,025)	(3.8%)
Transit	448	791	343	76.5%	6,859	8,341	1,482	21.6%
Highway Safety	903	453	(450)	(49.8%)	5,152	5,196	44	0.8%
ARRA	0	0	0	0.0%	231	267	36	15.5%
Subtotal-Federal Receipts	29,749	33,255	3,506	11.8%	331,048	320,585	(10,463)	(3.2%)
Local Receipts	596	(270)	(866)	(145.3%)	11,117	15,446	4,329	38.9%
Other Entities	274	492	218	79.6%	4,291	3,668	(623)	(14.5%)
TOTAL DEPARTMENT RECEIPTS	\$ 69,952	\$ 73,158	\$ 3,207	4.6%	\$ 807,961	\$ 807,207	\$ (754)	(0.1%)

HIGHWAY CASH FUND APPROPRIATION ANALYSIS	
Total FY-15 Receipts	396,271
Previous year's receipts over appropriation	7,257
Total Receipts	\$ 403,528
Highway Cash Fund Appropriation	\$ 389,000
Receipts Over / (Under) Appropriation	14,528
% Variance From Appropriation	3.7%

**Numbers may not add due to rounding.

RECEIPT ANALYSIS

STATE RECEIPTS

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

MOTOR FUEL TAXES: In FY-15, the average motor fuel tax decreased from 26.4¢ in FY-14 to 26.0¢. NDOR's share decreased from 18.5¢ to 18.3¢. This decrease in the tax was offset by an increase in motor fuel consumption by approximately 2.4%. As a result, revenue increased by almost 3 million or 1.2%.

REGISTRATIONS: Motor vehicle registrations for previous calendar year grew approximately 1.2%. The small growth in the number of motor vehicles registered, coupled with no changes in motor vehicle license plate funding, resulted in just a slight increase in revenue of 1.1%.

MOTOR VEHICLE SALES TAX: Sales tax revenue increased 6.4% in FY-15 from the FY-14 level. The increase is the result of strong sales of motor vehicle sales and an increase in the purchase price of motor vehicles.

INTEREST ON INVESTMENTS: Interest receipts increased 3.3% in FY-2015 as a result of a slightly higher interest rate. Interest rates increased from a yearly FY-14 average of 1.93% to 1.96% for FY-15.

HIGHWAY CAPITAL IMPROVEMENT FUND: Highway Capital Improvement Fund revenue shows an increase of 12 million or 24% due to FY-15 was a full year of receiving revenue and interest. See page 15 for the definition of this fund.

FEDERAL RECEIPTS

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

In FY-2015, federal receipts decreased by 8.2%, or \$28.6 million. This is a result of decreased federal reimbursements for the payout of projects let to contract in FY-2014. See page 28 for details letting analysis. See page 26 for further construction expenditure analysis.

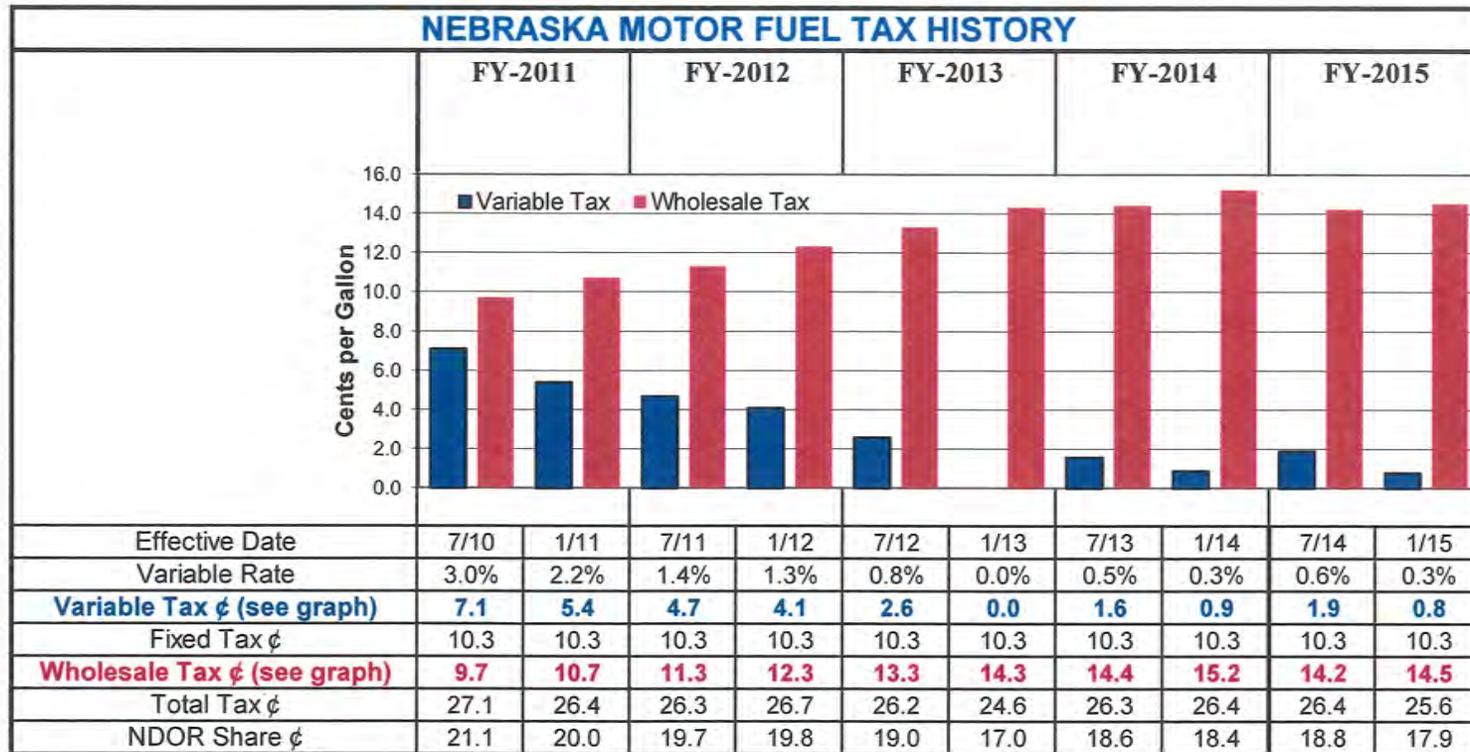
OTHER RECEIPTS

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

In FY-2015, other receipts decreased by 25.7%, or \$6.6 million. See page 26 for further construction expenditure analysis.

RECEIPT ANALYSIS
(\$ in thousands)

	FY-2011	FY-2012	FY-2013	FY-2014	FY-2015	FY-14 to FY-15	
						\$ Chg	% Chg
STATE RECEIPTS							
Average Motor Fuel Tax, NDOR share	20.6¢	19.8¢	18.0¢	18.5¢	18.3¢		
MOTOR FUEL TAXES							
BASE 7.5¢	93,262	91,825	90,903	93,420	94,588	1,168	1.3%
VARIABLE	81,249	55,498	20,883	14,760	17,449	2,689	18.2%
WHOLESALE	82,400	94,584	109,265	121,484	120,382	(1,102)	(0.9%)
SUBTOTAL	256,911	241,907	221,051	229,664	232,419	2,755	1.2%
REGISTRATIONS							
MOTOR VEHICLE REGISTRATIONS	24,846	28,816	26,790	27,957	28,538	581	2.1%
PRORATE REGISTRATIONS	10,035	10,627	11,097	11,503	11,358	(145)	(1.3%)
SUBTOTAL	34,881	39,443	37,887	39,460	39,896	436	1.1%
MOTOR VEHICLE SALES TAX	89,083	95,799	100,475	105,635	112,379	6,744	6.4%
INTEREST ON INVESTMENTS	3,381	3,762	3,535	3,310	3,420	110	3.3%
SALE OF SUPPLIES & FIXED ASSETS	2,658	3,897	3,459	3,728	2,761	(967)	(25.9%)
EXCESS LIMIT PERMITS	2,350	2,605	2,555	2,759	2,866	107	3.9%
HIGHWAY OVERLOAD FINES	1,050	940	778	793	1,037	244	30.8%
OTHER STATE RECEIPTS	1,513	2,109	1,388	1,490	1,493	3	0.2%
TOTAL HIGHWAY CASH	391,827	390,462	371,128	386,839	396,271	9,432	2.4%
GRADE CROSSING PROTECTION FUND	3,403	3,376	2,949	3,189	3,276	87	2.7%
RECREATION ROAD FUND	3,648	3,680	3,775	3,818	3,924	106	2.8%
STATE AID BRIDGE FUND	842	845	845	824	793	(31)	(3.8%)
STATE HWY CAPITAL IMPROVEMENT FUND				51,004	63,244	12,240	24.0%
TOTAL STATE RECEIPTS	399,720	398,363	378,697	445,674	467,508	21,834	4.9%
FEDERAL RECEIPTS	262,783	304,288	363,150	349,245	320,585	(28,660)	(8.2%)
OTHER RECEIPTS	12,251	18,309	22,640	25,734	19,114	(6,620)	(25.7%)
TOTAL RECEIPTS	674,754	720,960	764,487	820,653	807,207	\$ (13,446)	(1.6%)



HIGHWAY CASH FUND APPROPRIATION ANALYSIS

Dollars in Thousands

	FY-2011	FY-2012	FY-2013	FY-2014	FY-2015
State Receipts	\$ 391,827	\$ 390,463	\$ 371,128	\$ 386,839	\$ 396,271
Carry Over Receipts ^(*)	-	21,827	22,290	18,418	7,257
Total State Receipts	\$ 391,827	\$ 412,290	\$ 393,418	\$ 405,257	\$ 403,528
Highway Cash Fund Appropriation	370,000	390,000	375,000	398,000	389,000
Over / (Under) Appropriation ^(*)	\$ 21,827	\$ 22,290	\$ 18,418	\$ 7,257	\$ 14,528
Percent Over / (Under)	5.9%	5.7%	4.9%	1.8%	3.7%

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

BUDGET STATUS REPORT
AGENCY SUMMARY BY ORGANIZATIONAL ELEMENT
JUNE 2015

COST BY ORGANIZATIONAL STRUCTURE	Cash-Flow Allotment	Months Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
DIRECTOR AND DEPUTIES (110)	1,020,713.00	60,774.02	1,002,043.57	18,669.43	98.17	0.00
LEGAL (140)	1,270,402.00	98,687.59	1,223,733.68	46,668.32	96.33	0.00
OFFICE OF THE DIRECTOR	\$ 2,291,115.00	159,461.61	2,225,777.25	65,337.75	97.15%	0.00
CONTROLLER DIVISION (130)	2,296,278.00	163,850.18	2,168,835.32	127,442.68	94.45	0.00
HUMAN RESOURCES DIVISION (170)	2,353,949.00	115,473.54	1,731,011.06	622,937.94	73.54	20,333.50
RAIL AND PUBLIC TRANSIT DIVISION (250)	1,410,715.00	75,847.30	1,101,570.75	309,144.25	78.09	17,606.42
OPERATIONS DIVISION (260)	17,770,321.00	1,214,933.34	15,520,328.98	2,249,992.02	87.34	4,263,870.64
BUSINESS TECH SUPPORT DIVISION (280)	14,024,969.00	1,524,643.74	12,263,776.97	1,761,192.03	87.44	3,070,495.00
COMMUNICATION DIVISION (290)	2,491,694.00	200,920.05	2,411,686.50	80,007.50	96.79	63,842.50
CONSTRUCTION DIVISION (380)	3,171,589.00	232,757.56	2,973,223.92	198,365.08	93.75	0.00
MATERIALS & RESEARCH DIVISION (390)	13,907,764.00	1,765,054.84	13,699,802.66	207,961.34	98.50	6,533,446.95
DISTRICT 1 (610)	39,840,738.00	2,318,911.28	36,507,222.02	3,333,515.98	91.63	8,803,178.48
DISTRICT 2 (620)	34,035,468.00	2,525,880.24	26,455,967.98	7,579,500.02	77.73	9,469,351.00
DISTRICT 3 (630)	32,572,697.00	2,616,967.91	30,403,496.88	2,169,200.12	93.34	1,556,969.01
DISTRICT 4 (640)	37,357,168.00	2,904,718.28	32,364,917.74	4,992,250.26	86.64	6,752,925.62
DISTRICT 5 (650)	28,928,970.00	2,321,504.89	25,243,199.55	3,685,770.45	87.26	6,119,113.33
DISTRICT 6 (660)	30,400,242.00	1,742,968.35	28,014,833.99	2,385,408.01	92.15	4,382,395.25
DISTRICT 7 (670)	20,431,890.00	2,707,945.72	19,305,798.59	1,126,091.41	94.49	3,347,945.45
DISTRICT 8 (680)	18,966,840.00	2,295,778.42	17,990,561.24	976,278.76	94.85	2,566,582.61
OFFICE OF OPERATIONS	\$ 299,961,292.00	24,728,155.64	268,156,234.15	31,805,057.85	89.40 %	56,968,055.76
BRIDGE DIVISION (320)	8,357,097.00	558,408.21	7,093,363.71	1,263,733.29	84.88	5,725,624.84
TRAFFIC ENGINEERING DIVISION (340)	10,575,678.00	456,010.20	10,223,695.86	351,982.14	96.67	4,312,994.24
RIGHT OF WAY DIVISION (350)	4,520,977.00	303,885.76	4,060,097.22	460,879.78	89.81	0.00
PLANNING AND PROJECT DEVELOPMENT DIVISION (360)	13,527,872.00	941,940.83	13,485,612.48	42,259.52	99.69	18,532,606.26
ROADWAY DESIGN DIVISION (370)	19,468,120.00	1,887,784.87	19,116,452.80	351,667.20	98.19	9,745,777.94
PROGRAM MANAGEMENT DIVISION (420)	844,912.00	67,109.05	828,805.86	16,106.14	98.09	0.00
OFFICE OF ENGINEERING	\$ 57,294,656.00	4,215,138.92	54,808,027.93	2,486,628.07	95.66 %	38,317,003.28
SUPPLY BASE (902)	0.00	1,199,368.75	1,456,514.63	(1,456,514.63)	0.00	0.00
EQUIPMENT OPERATIONS (903)	(17,476,177.00)	(1,624,483.58)	(17,771,131.80)	294,954.80	101.69	0.00
ADMINISTRATIVE (904)	501,768,372.00	45,983,828.21	504,369,682.65	(2,601,310.65)	100.52	572,989,844.49
BUDGETARY CONTROL	\$ 484,292,195.00	45,558,713.38	488,055,065.48	(3,762,870.48)	100.78%	572,989,844.49
AGENCY SUMMARY:	\$ 843,839,258.00	74,661,469.55	813,245,104.81	30,594,153.19	96.37 %	668,274,903.53

STATE OF NEBRASKA
DEPARTMENT OF ROADS

BUDGET STATUS REPORT
AGENCY SUMMARY BY RESOURCE

FISCAL YEAR 2015
Period Expired 100.0%
Pay Period Ending 06/14/2015

June 2015

<u>COST BY RESOURCE</u>	<u>Cash-Flow Allotment</u>	<u>Months Expenditure</u>	<u>Expended to Date</u>	<u>Allotment Balance</u>	<u>%Expended to Date</u>	<u>Encumbrances</u>
Personal Services						
Permanent Salaries	101,146,251.00	7,268,106.83	95,298,186.53	5,848,064.47	94.22	0.00
Temporary Salaries	2,247,877.00	320,763.62	1,902,411.98	345,465.02	84.63	0.00
Overtime	5,651,666.00	288,778.86	4,382,664.78	1,269,001.22	77.55	0.00
Employee Benefits	34,902,959.00	2,703,001.79	33,939,008.37	963,950.63	97.24	0.00
SUBTOTAL	\$ 143,948,753.00	10,580,651.10	135,522,271.66	8,426,481.34	94.15 %	0.00
Operating Expenses						
Communications	3,272,113.00	262,794.93	3,242,975.43	29,137.57	99.11	0.00
Utilities	3,801,464.00	199,180.77	3,490,598.64	310,865.36	91.82	0.00
Rentals	4,784,377.00	1,094,113.93	4,347,764.30	436,612.70	90.87	330,391.11
Repairs & Maintenance	8,125,933.00	610,686.23	4,848,659.17	3,277,273.83	59.67	75,836.69
Maintenance Contracts	41,417,617.00	4,097,631.24	32,716,901.97	8,700,715.03	78.99	35,397,452.71
Engineering Contracts	26,222,750.00	2,588,793.24	24,889,061.60	1,333,688.40	94.91	41,056,914.94
Contractual Services	31,161,087.00	982,639.26	31,157,618.82	3,468.18	99.99	11,765,803.55
Other Operating Expenses	14,653,601.00	146,882.52	13,753,276.45	900,324.55	93.86	114,156.95
SUBTOTAL	\$ 133,438,942.00	9,982,722.12	118,446,856.38	14,992,085.62	88.76 %	88,740,555.95
Supplies and Materials						
Supplies & Materials	67,238,736.00	5,573,020.26	67,237,765.19	970.81	100.00	0.00
SUBTOTAL	\$ 67,238,736.00	5,573,020.26	67,237,765.19	970.81	100.00 %	0.00
Travel						
In State Travel	985,131.00	63,408.56	802,253.88	182,877.12	81.44	0.00
Out of State Travel	191,897.00	8,596.56	133,580.33	58,316.67	69.61	0.00
SUBTOTAL	\$ 1,177,028.00	72,005.12	935,834.21	241,193.79	79.51 %	0.00
Capital Outlay						
Land	7,500,000.00	194,519.81	3,224,521.20	4,275,478.80	42.99	0.00
Hwy. Constr. - Contract Pymt.	391,218,090.00	37,954,378.61	391,217,712.05	377.95	100.00	459,103,862.72
Buildings	6,650,000.00	982,130.88	6,648,046.48	1,953.52	99.97	3,300,801.81
Heavy Equipment and Vehicles	13,333,500.00	2,142,203.92	13,333,318.99	181.01	100.00	6,596,254.33
IT Hardware / Software	1,488,400.00	86,926.85	1,331,413.50	156,986.50	89.45	0.00
Specialty Equipment	1,844,156.00	266,700.02	1,727,371.12	116,784.88	93.67	16,490.00
SUBTOTAL	\$ 422,034,146.00	41,626,860.09	417,482,383.34	4,551,762.66	98.92 %	469,017,408.86
Government Aid & Distr						
Public Transit Aid	14,498,153.00	1,067,976.78	12,831,384.07	1,666,768.93	88.50	6,058,702.78
Other Government Aid	61,503,500.00	5,758,234.08	60,788,609.96	714,890.04	98.84	104,458,235.94
SUBTOTAL	\$ 76,001,653.00	6,826,210.86	73,619,994.03	2,381,658.97	96.87 %	110,516,938.72
Internal Redistributions						
Redistribution	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL	\$ 0.00	0.00	0.00	0.00	0.00 %	0.00
AGENCY SUMMARY:	843,839,258.00	74,661,469.55	813,245,104.81	30,594,153.19	96.37 %	668,274,903.53

STATE OF NEBRASKA
DEPARTMENT OF ROADS

BUDGET STATUS REPORT
AGENCY SUMMARY BY PROGRAM/FUNCTION

FISCAL YEAR 2015
Period Expired 100.0%
Pay Period Ending 06/14/2015

June 2015

	<u>Cash-Flow</u> <u>Allotment</u>	<u>Months</u> <u>Expenditure</u>	<u>Expended to</u> <u>Date</u>	<u>Allotment</u> <u>Balance</u>	<u>% Expended</u> <u>to Date</u>	<u>Encumbrances</u>
Administration						
Administration	16,980,984.00	1,212,604.06	16,286,220.24	694,763.76	95.91	17,524.50
Boards & Commissions	52,000.00	2,742.45	51,940.58	59.42	99.89	0.00
SUBTOTAL	\$ 17,032,984.00	1,215,346.51	16,338,160.82	694,823.18	95.92 %	17,524.50
Supportive Services						
Weigh Stations	7,995,123.00	20,980.82	7,939,144.94	55,978.06	99.30	17,179.91
Charges to Others	1,528,000.00	97,806.84	1,315,997.90	212,002.10	86.13	0.00
Deficiency Claims	215,061.00	0.00	215,060.55	0.45	100.00	0.00
Supply Base/Inventories	1,500,000.00	1,325,322.55	2,773,892.17	(1,273,892.17)	184.93	70,478.63
Building Operations	13,640,450.00	1,242,219.01	13,642,565.90	(2,115.90)	100.02	1,888,548.39
Business Technology Services	16,333,000.00	1,878,829.73	16,332,901.52	98.48	100.00	2,904,671.00
Support Centers	659,900.00	(49,392.95)	590,874.99	69,025.01	89.54	0.00
Payroll Clearing	1,005,000.00	(19,803.24)	3,543,192.87	(2,538,192.87)	352.56	4,104.50
SUBTOTAL	\$ 42,876,534.00	4,495,962.76	46,353,630.84	(3,477,096.84)	108.11 %	4,884,982.43
Capital Facilities						
Capital Facilities	5,456,000.00	799,902.66	5,455,662.55	337.45	99.99	3,485,739.32
SUBTOTAL	\$ 5,456,000.00	799,902.66	5,455,662.55	337.45	99.99 %	3,485,739.32
Highway Maintenance						
System Preservation	73,558,000.00	7,748,916.56	68,427,151.87	5,130,848.13	93.02	21,812,138.22
Operations	40,260,000.00	3,972,837.25	40,259,673.43	326.57	100.00	8,915,573.60
Snow and Ice Control	26,000,000.00	388,140.17	25,915,605.38	84,394.62	99.68	2,002,185.35
Unusual & Disaster Oper	2,888,000.00	225,205.22	2,887,836.86	163.14	99.99	3,282,592.34
Equipment Operations	13,057,000.00	1,424,380.54	6,065,641.31	6,991,358.69	46.46	6,630,044.39
Indirect Charges	17,679,366.00	716,538.64	17,388,619.24	290,746.76	98.36	21,890.00
SUBTOTAL	\$ 173,442,366.00	14,476,018.38	160,944,528.09	12,497,837.91	92.79 %	42,664,423.90
Highway Construction						
Preliminary Engineering	43,921,000.00	3,771,542.71	43,920,817.48	182.52	100.00	32,998,248.20
Right-Of-Way	10,500,500.00	362,627.89	5,210,251.28	5,290,248.72	49.62	166,884.77
Construction	393,919,050.00	38,068,374.61	393,918,963.01	86.99	100.00	461,379,657.86
Construction Engineering	24,503,000.00	2,397,586.55	24,502,963.85	36.15	100.00	1,860,305.88
SUBTOTAL	\$ 472,843,550.00	44,600,131.76	467,552,995.62	5,290,554.38	98.88 %	496,405,096.71
Construction Related Expense						
Overhead	10,424,141.00	696,613.70	10,423,941.78	199.22	100.00	920,236.60
Planning & Research	10,536,000.00	1,424,209.17	10,535,649.34	350.66	100.00	7,560,862.66
Local Systems	91,264,550.00	5,744,247.72	77,170,081.10	14,094,468.90	84.56	102,530,074.24
Office of Highway Safety	5,627,980.00	121,868.53	5,333,818.41	294,161.59	94.77	3,747,260.39
Public Transportation Asst	14,335,153.00	1,087,168.36	13,136,636.26	1,198,516.74	91.64	6,058,702.78
SUBTOTAL	\$ 132,187,824.00	9,074,107.48	116,600,126.89	15,587,697.11	88.21 %	120,817,136.67
AGENCY SUMMARY:	\$ 843,839,258.00	74,661,469.55	813,245,104.81	30,594,153.19	96.37 %	668,274,903.53

PROGRAM STATUS REPORT
BUSINESS MONTH - JUNE 2015

<u>BUDGET CATEGORY</u>	<u>Administratio</u>	<u>Support Services</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Exp</u>	<u>Totals</u>
Personal Services							
Permanent Salaries	633,230.67	1,846,654.57	0.00	2,143,065.47	2,067,297.19	577,858.93	7,268,106.83
Temporary Salaries	6,058.15	27,305.63	0.00	177,092.94	87,825.07	22,481.83	320,763.62
Overtime	1,241.91	(47,710.68)	0.00	119,142.94	202,221.88	13,882.81	288,778.86
Employee Benefits	0.00	2,703,001.79	0.00	0.00	0.00	0.00	2,703,001.79
SUBTOTAL: Personal Services	\$ 640,530.73	4,529,251.31	0.00	2,439,301.35	2,357,344.14	614,223.57	10,580,651.10
Operating Expenses							
Communications	89,440.50	173,334.13	0.00	0.00	6.00	14.30	262,794.93
Utilities	0.00	108,814.65	0.00	85,874.47	4,491.65	0.00	199,180.77
Rentals	1,339.37	1,019,197.73	0.00	43,576.83	0.00	30,000.00	1,094,113.93
Repairs & Maintenance	226.26	395,106.67	0.00	214,916.35	436.95	0.00	610,686.23
Maintenance Contracts	0.00	6,566.08	0.00	4,091,065.16	0.00	0.00	4,097,631.24
Engineering Contracts	0.00	3,848.00	8,032.78	16,041.56	1,780,803.65	780,067.25	2,588,793.24
Contractual Services	9,973.56	291,448.12	0.00	184,911.16	305,003.37	191,303.05	982,639.26
Other Operating Expenses	38,520.09	8,476.86	0.00	25,966.36	944.10	72,975.11	146,882.52
SUBTOTAL: Operating Expenses	\$ 139,499.78	2,006,792.24	8,032.78	4,662,351.89	2,091,685.72	1,074,359.71	9,982,722.12
Supplies and Materials							
Supplies & Materials	48,537.81	1,383,006.82	0.00	3,995,511.70	13,819.01	132,144.92	5,573,020.26
SUBTOTAL: Supplies and Materials	\$ 48,537.81	1,383,006.82	0.00	3,995,511.70	13,819.01	132,144.92	5,573,020.26
Travel							
In State Travel	7,105.87	8,253.83	0.00	4,708.88	27,837.05	15,502.93	63,408.56
Out of State Travel	3,200.05	4,291.05	0.00	0.00	0.00	1,105.46	8,596.56
SUBTOTAL: Travel	\$ 10,305.92	12,544.88	0.00	4,708.88	27,837.05	16,608.39	72,005.12
Capital Outlay							
Land	0.00	0.00	0.00	0.00	194,519.81	0.00	194,519.81
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	37,954,378.61	0.00	37,954,378.61
Buildings	0.00	190,261.00	791,869.88	0.00	0.00	0.00	982,130.88
Heavy Equipment and Vehicles	0.00	0.00	0.00	2,142,203.92	0.00	0.00	2,142,203.92
IT Hardware / Software	0.00	86,926.85	0.00	0.00	0.00	0.00	86,926.85
Specialty Equipment	0.00	0.00	0.00	10,143.72	256,556.30	0.00	266,700.02
SUBTOTAL: Capital Outlay	\$ 0.00	277,187.85	791,869.88	2,152,347.64	38,405,454.72	0.00	41,626,860.09
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	1,067,976.78	1,067,976.78
Other Government Aid	0.00	0.00	0.00	0.00	(2,040.00)	5,760,274.08	5,758,234.08
SUBTOTAL: Government Aid & Distr	\$ 0.00	0.00	0.00	0.00	(2,040.00)	6,828,250.86	6,826,210.86
Internal Redistributions							
Redistribution	376,472.27	(3,712,820.34)	0.00	1,221,796.92	1,706,031.12	408,520.03	0.00
SUBTOTAL: Internal Redistributions	\$ 376,472.27	(3,712,820.34)	0.00	1,221,796.92	1,706,031.12	408,520.03	0.00
GRAND TOTAL:	\$ 1,215,346.51	4,495,962.76	799,902.66	14,476,018.38	44,600,131.76	9,074,107.48	74,661,469.55

STATE OF NEBRASKA
DEPARTMENT OF ROADS

PROGRAM STATUS REPORT
FISCAL YEAR TO DATE - JUNE 2015

FISCAL YEAR 2015
Period Expired
Pay Period Ending 06/14/2015

BUDGET CATEGORY	Administration	Support Services	Capital Facilities	Highway Maintenance	Highway Construction	Construction Related Exp	Totals
Personal Services							
Permanent Salaries	7,977,633.19	25,735,133.28	0.00	28,114,301.69	25,966,059.94	7,505,058.43	95,298,186.53
Temporary Salaries	82,352.34	104,675.15	0.00	1,024,698.50	529,985.53	160,700.46	1,902,411.98
Overtime	25,145.61	(690,080.15)	0.00	2,909,192.13	2,040,046.65	98,360.54	4,382,664.78
Employee Benefits	0.00	33,938,989.03	0.00	0.00	19.34	0.00	33,939,008.37
SUBTOTAL: Personal Services	\$ 8,085,131.14	59,088,717.31	0.00	32,048,192.32	28,536,111.46	7,764,119.43	135,522,271.66
Operating Expenses							
Communications	1,165,331.03	2,071,973.81	0.00	0.00	83.03	5,587.56	3,242,975.43
Utilities	0.00	2,139,037.23	0.00	1,265,913.10	85,648.31	0.00	3,490,598.64
Rentals	10,122.51	3,606,585.55	0.00	661,105.59	2,679.18	67,271.47	4,347,764.30
Repairs & Maintenance	16,301.38	2,548,992.30	0.00	2,232,498.38	24,259.48	26,607.63	4,848,659.17
Maintenance Contracts	0.00	31,872.44	0.00	32,685,029.53	0.00	0.00	32,716,901.97
Engineering Contracts	0.00	652,025.43	239,949.02	217,433.39	20,169,185.68	3,610,468.08	24,889,061.60
Contractual Services	515,324.26	4,994,343.44	0.00	824,936.75	1,571,248.50	23,251,765.87	31,157,618.82
Other Operating Expenses	758,335.69	11,075,658.61	16,088.05	1,109,924.69	123,618.02	669,651.39	13,753,276.45
SUBTOTAL: Operating Expenses	\$ 2,465,414.87	27,120,488.81	256,037.07	38,996,841.43	21,976,722.20	27,631,352.00	118,446,856.38
Supplies and Materials							
Supplies & Materials	827,769.11	4,225,499.04	0.00	60,945,887.40	484,493.82	754,115.82	67,237,765.19
SUBTOTAL: Supplies and Materials	\$ 827,769.11	4,225,499.04	0.00	60,945,887.40	484,493.82	754,115.82	67,237,765.19
Travel							
In State Travel	108,814.41	228,283.40	0.00	40,829.20	255,269.75	169,057.12	802,253.88
Out of State Travel	35,145.67	73,501.65	0.00	136.21	11,589.09	13,207.71	133,580.33
SUBTOTAL: Travel	\$ 143,960.08	301,785.05	0.00	40,965.41	266,858.84	182,264.83	935,834.21
Capital Outlay							
Land	0.00	69,253.96	0.00	0.00	3,154,745.52	521.72	3,224,521.20
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	391,217,712.05	0.00	391,217,712.05
Buildings	0.00	1,448,421.00	5,199,625.48	0.00	0.00	0.00	6,648,046.48
Heavy Equipment and Vehicles	0.00	0.00	0.00	11,550,614.39	795,774.60	986,930.00	13,333,318.99
IT Hardware / Software	31.70	1,331,381.80	0.00	0.00	0.00	0.00	1,331,413.50
Specialty Equipment	8,538.07	38,000.00	0.00	620,373.82	892,499.54	167,959.69	1,727,371.12
SUBTOTAL: Capital Outlay	\$ 8,569.77	2,887,056.76	5,199,625.48	12,170,988.21	396,060,731.71	1,155,411.41	417,482,383.34
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	12,831,384.07	12,831,384.07
Other Government Aid	0.00	0.00	0.00	0.00	(285,613.00)	61,074,222.96	60,788,609.96
SUBTOTAL: Government Aid & Distr	\$ 0.00	0.00	0.00	0.00	(285,613.00)	73,905,607.03	73,619,994.03
Internal Redistributions							
Redistribution	4,807,315.85	(47,269,916.13)	0.00	16,741,653.32	20,513,690.59	5,207,256.37	0.00
SUBTOTAL: Internal Redistributions	\$ 4,807,315.85	(47,269,916.13)	0.00	16,741,653.32	20,513,690.59	5,207,256.37	0.00
GRAND TOTAL:	\$ 16,338,160.82	46,353,630.84	5,455,662.55	160,944,528.09	467,552,995.62	116,600,126.89	813,245,104.81

RESOURCE EXPENDITURE ANALYSIS

PERSONAL SERVICES Salary raises granted to state employees on July 1, 2014 averaged 2.25%. The Department's average staffing level decreased in FY-2015 to a total of 2,078. Both of these actions caused permanent salary expenditures to remain relatively the same as FY-2014.

OPERATING EXPENSES Operating expenses increased by 19.6%, or \$19.4 million, in FY-2015. The primary contributing factor to this increase is the \$12 million increase for highway maintenance contracts and \$3 million for engineering contracts. This was due to an increase in system preservation.

SUPPLIES AND MATERIALS Supplies and material costs for FY-2015 increased by 7.5% or 4.6 million from FY-2014. This is due to the increase in highway maintenance projects of \$6.1 and offset by a reduction in fuel purchased of \$1.8.

TRAVEL Expenditures for travel remained relatively the same as FY-2014.

CAPITAL OUTLAY This category represents the bulk of the Department of Roads' expenditures. In FY-2015, highway construction expenditures increased by \$40.4 million or 11.5% due to the increased level of highway contract projects let in FY-2014. See page 28 for summary of highway construction contract lettings.

AID AND DISTRIBUTION Expenditures for aid and distribution decreased by \$28 million due to a decrease in local projects let in FY14.

RESOURCE EXPENDITURE ANALYSIS
(\$'s in Thousands)

	FY-2011	FY-2012	FY-2013	FY-2014	FY-2015	FY-14 to FY-15	
						Chg	% Chg
FTE AVERAGE	2,116	2,092	2,088	2,082	2,078	(4)	(0.2%)
PERSONAL SERVICES							
PERMANENT SALARIES	91,480	90,766	91,961	93,833	95,298	1,465	1.6%
TEMPORARY SALARIES	1,149	1,694	1,751	1,780	1,902	122	6.9%
OVERTIME	4,089	3,566	4,258	4,150	4,383	233	5.6%
BENEFITS	38,561	37,512	31,920	33,233	33,939	706	2.1%
SUBTOTAL	\$ 135,279	\$ 133,538	\$ 129,890	\$ 132,996	\$ 135,522	\$ 2,526	1.9%
OPERATING EXPENSES							
COMMUNICATION & UTILITIES	6,732	6,316	6,507	6,820	6,734	(86)	(1.3%)
RENTALS	3,518	3,068	2,482	4,211	4,348	137	3.3%
REPAIR & MAINTENANCE	5,707	7,425	6,170	4,494	4,849	355	7.9%
HIGHWAY MAINTENANCE CONTRACTS	6,768	7,073	6,684	20,653	32,717	12,064	58.4%
ENGINEERING CONTRACTS	8,728	12,821	15,674	21,753	24,889	3,136	14.4%
OTHER CONTRACTUAL SERVICES	12,480	12,080	12,802	27,753	31,158	3,405	12.3%
OTHER OPERATING EXPENSES	11,159	8,179	13,104	13,343	13,753	410	3.1%
SUBTOTAL	\$ 55,092	\$ 56,962	\$ 63,423	\$ 99,027	\$ 118,447	\$ 19,420	19.6%
SUPPLIES & MATERIALS	\$ 50,501	\$ 60,696	\$ 60,321	\$ 62,564	\$ 67,238	\$ 4,674	7.5%
TRAVEL							
IN STATE TRAVEL	691	734	761	785	802	17	2.2%
OUT OF STATE TRAVEL	92	134	148	134	134	0	0.0%
SUBTOTAL	\$ 783	\$ 868	\$ 909	\$ 919	\$ 936	\$ 17	1.8%
CAPITAL OUTLAY							
LAND	4,229	3,030	3,381	7,654	3,225	(4,429)	(57.9%)
HIGHWAYS	266,403	340,460	410,162	350,792	391,218	40,426	11.5%
BUILDINGS	58	490	203	41	6,648	6,607	16114.6%
AUTOMOTIVE ROAD EQUIPMENT	10,925	9,865	11,544	14,671	13,333	(1,338)	(9.1%)
OTHER EQUIPMENT	1,526	1,278	2,347	2,088	3,058	970	46.5%
SUBTOTAL	\$ 283,141	\$ 355,123	\$ 427,637	\$ 375,245	\$ 417,482	\$ 42,237	11.3%
AID AND DISTRIBUTION	\$ 88,012	\$ 87,341	\$ 82,696	\$ 101,703	\$ 73,620	\$ (28,083)	(27.6%)
TOTAL EXPENDITURES	\$ 612,808	\$ 694,528	\$ 764,874	\$ 772,453	\$ 813,245	\$ 40,792	5.3%

PROGRAM / FUNCTION EXPENDITURE ANALYSIS

ADMINISTRATION Administrative expenses reflect costs of administrative support for all Department activities and comprise approximately 2.0 % of total Agency expenditures. In FY-2015, costs remained relatively the same as FY-2014.

SUPPORTIVE SERVICES Supportive services expenditures reflect the cost for service centers that support the operations of the Department. This includes building operations and data processes. Expenditures in FY-2015 reflect the increase in building operations, software support fees and supplies inventory.

CAPITAL FACILITIES Capital facilities' costs represent the expenditures for design, construction, land purchase, and improvements of Department office, shop, and storage facilities. The program is based on considerations of present and future needs, physical inadequacies of existing facilities and project priorities. Expenditures vary from one year to another based on the size of the program developed and funding appropriated by the Legislature. Expenditures in FY-2015 reflect the newly appropriated funding for the program that began in FY-2014.

HIGHWAY MAINTENANCE Maintenance expenditures represent costs of performing system preservation, operations, snow and ice control, equipment operations and other maintenance activities. Maintenance costs may vary from year to year depending upon the weather and its effects on highways, and changes in policies. Maintenance costs in FY-2015 increased by 9% or \$13.5 million from the FY-2014 level. This was due to an additional focus in system preservation.

HIGHWAY CONSTRUCTION Construction expenditures involve payments to contractors for construction work, costs of construction engineering, preliminary engineering, right-of-way appraisals and purchases. Several reasons can be cited for variations in construction expenditures from one year to the next. Adverse weather conditions during the construction season may hinder progress and result in decreased expenditures. Good weather conditions extending past the normal construction season can enable construction activity to continue longer than usual, causing increased expenditures. The size of construction contract lettings can cause construction expenditures to vary as projects are constructed six months to two years after being let to the contractor. A low letting year may result in fewer construction expenditures during the following year. Higher contract lettings may result in more construction expenditures in the following year. Highway construction for FY-2015 increased 9.7% or \$41 million and is a reflection of the increased lettings for FY-2014. Major projects currently under construction include: Hwy 80 from NW 56th St. to Hwy 77, near Lincoln; Hwy 10 N Kearney East Bypass 11th – 56th Street; Hwy 77 Wahoo Bypass; Hwy 80 126th – 96th St, Omaha; Hwy 75-Plattsmouth to Bellevue, Platte River South.

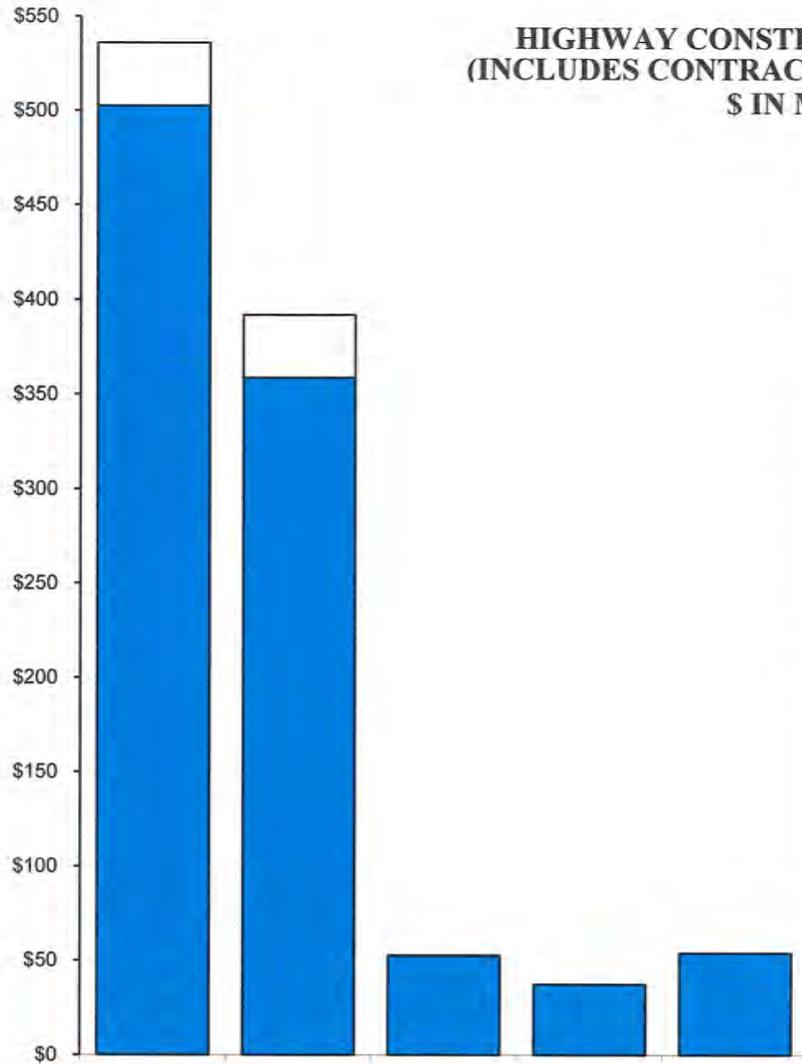
CONSTRUCTION RELATED EXPENSES Includes expenditures for construction overhead, planning & research, and local roadway projects. Costs decreased in FY-2015 by \$23 million due to a decrease in local projects.

PUBLIC TRANSIT Includes expenditures for pass-through funding from the federal government to local entities operating public transportation systems in Nebraska. FY-2015 costs increased \$500 thousand.

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

	FY-2011	FY-2012	FY-2013	FY-2014	FY-2015	FY-14 to FY-15	
						\$ Chg	% Chg
ADMINISTRATION	\$ 15,994	\$ 16,373	\$ 16,254	\$ 16,078	\$ 16,338	\$ 260	1.6%
SUPPORTIVE SERVICES	\$ 34,766	\$ 31,158	\$ 28,995	\$ 42,938	\$ 46,354	\$ 3,416	8.0%
CAPITAL FACILITIES	\$ 72	\$ 507	\$ 233	\$ 521	\$ 5,456	\$ 4,935	947.2%
HIGHWAY MAINTENANCE							
SYSTEM PRESERVATION	36,310	45,586	46,553	54,718	68,427	13,709	25.1%
OPERATIONS	39,255	41,329	38,154	38,940	40,260	1,320	3.4%
SNOW AND ICE CONTROL	28,172	18,883	26,837	25,503	25,915	412	1.6%
UNUSUAL & DISASTER OPR	3,432	3,412	1,869	1,731	2,888	1,157	66.8%
EQUIPMENT OPERATIONS	1,452	4,726	4,833	9,931	6,066	(3,865)	(38.9%)
INDIRECT CHARGES	14,298	14,787	14,488	16,643	17,389	746	4.5%
SUBTOTAL	\$ 122,919	\$ 128,723	\$ 132,734	\$ 147,466	\$ 160,945	\$ 13,479	9.1%
TOTAL NON-CONSTRUCTION	\$ 173,751	\$ 176,761	\$ 178,216	\$ 207,003	\$ 229,092	\$ 22,089	10.7%
HIGHWAY CONSTRUCTION							
PRELIMINARY ENGINEERING	29,351	32,614	34,895	39,758	43,921	4,163	10.5%
RIGHT OF WAY	9,639	5,571	6,370	9,340	5,210	(4,130)	(44.2%)
CONSTRUCTION	268,289	343,074	411,194	353,412	393,919	40,507	11.5%
CONSTRUCTION ENGINEERING	23,358	24,879	27,150	23,816	24,503	687	2.9%
SUBTOTAL	\$ 330,637	\$ 406,138	\$ 479,609	\$ 426,326	\$ 467,553	\$ 41,227	9.7%
CONSTRUCTION RELATED EXPENSES							
OVERHEAD	8,284	8,317	8,957	9,333	10,424	1,091	11.7%
PLANNING & RESEARCH	8,693	9,906	9,566	8,753	10,536	1,783	20.4%
LOCAL	76,444	78,287	67,743	103,741	77,170	-26,571	(25.6%)
OFFICE OF HIGHWAY SAFETY	5,506	5,590	4,893	4,638	5,334	696	15.0%
SUBTOTAL	\$ 98,927	\$ 102,100	\$ 91,159	\$ 126,465	\$ 103,464	\$ (23,001)	(18.2%)
PUBLIC TRANSIT / RAIL PLAN	\$ 9,493	\$ 9,529	\$ 15,890	\$ 12,658	\$ 13,136	\$ 478	3.8%
TOTAL EXPENDITURES	\$ 612,808	\$ 694,528	\$ 764,874	\$ 772,453	\$ 813,245	\$ 40,792	5.3%

**FY-2015
HIGHWAY CONSTRUCTION CONTRACT LETTINGS
(INCLUDES CONTRACTED CONSTRUCTION COSTS ONLY)
\$ IN MILLIONS**



SUMMARY BY PROGRAM YEAR					
LETTING DATE	STATE SYSTEM			LOCAL SYSTEM	TOTAL
	FY-2015 PROGRAM PROJECTS	PRIOR YEAR PROJECTS	ADVANCED PROJECTS	FY-2015 PROJECTS	
Jul 31	10.38	12.26		1.18	23.82
Aug 22				3.19	3.19
Sep 4 & 12	27.26	3.10		1.81	32.17
Oct 9 & 23	61.96	3.13		23.29	88.38
Nov 13	65.11	6.97		9.90	81.98
Dec 4 & 18	62.73	9.85		1.34	73.92
Jan 15	30.36				30.36
Feb 5 & 26	64.07	0.46	5.77	6.88	77.18
Mar 12	6.35			0.29	6.64
Apr 16	14.23			5.47	19.70
May 5 & 21	10.71		1.00	0.14	11.85
Jun 25	5.50	16.74	30.65	0.51	53.40
Total	358.66	52.51	37.42	54.00	502.59

SUMMARY BY DISTRICT									
LETTING DATE	D-1	D-2	D-3	D-4	D-5	D-6	D-7	D-8	TOTAL
Jul 31	0.22	12.22	0.31	3.58	0.28	0.26	6.95		23.82
Aug 22		3.19							3.19
Sep 4 & 12	5.15	2.79	1.67	1.84	5.54	13.60		1.58	32.17
Oct 9 & 23	6.39	7.54	14.64	9.99	43.96	0.98	2.72	2.16	88.38
Nov 13	9.04	38.88		12.89	3.51		12.61	5.05	81.98
Dec 4 & 18	12.02	1.27	5.65	20.19	17.64	2.69	12.63	1.83	73.92
Jan 15						30.36			30.36
Feb 5 & 26	17.65	12.73	18.58	9.06	0.65	8.38	0.11	10.02	77.18
Mar 12		1.39		0.31	0.53	0.30		4.11	6.64
Apr 16	4.74	5.03	6.78	3.15					19.70
May 5 & 21	9.08	0.14		1.63	1.00				11.85
Jun 25	24.42	4.56			7.68	16.74			53.40
Total	88.71	89.74	47.63	62.64	80.79	73.31	35.02	24.75	502.59

	State System				Local System
	Total Letting(1)	FY 2015 Program (2)	Prior Year Projects (3)	Advanced Projects	FY2015 Program (4)
% Let to Date	93.8%	91.5%	99.5%	100.0%	100.0%
Actual \$ Let	502.59	358.66	52.51	37.42	54.00
Projected \$ Remaining	33.41	33.16	0.25	0.00	0.00
Total	\$536.00	\$391.82	\$52.76	\$37.42	\$54.00

- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
 - (2) FY-2015 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
 - (3) Prior Year Projects - Includes projects from previous years' programs.
 - (4) Local System Program - Includes all local system projects.
- Projected dollars are updated estimates as of June 30, 2015.

HIGHWAY CONSTRUCTION CONTRACT LETTINGS
FY 2006 – FY 2015
(Including Local System)
(Excludes Preliminary & Construction Engineering, ROW & Maintenance)
\$'s In Millions

The following table presents a summary of highway construction contract lettings for the 10-year period 2006 through 2015.

Fiscal Year	STATE SYSTEM				Local System	Total Lettings	Unawarded Projects To Next Fiscal Year
	Current Year Program	Previous FY Projects	Future FY Advanced	Total State System			
2006	215.99	0.15	14.00	\$ 230.14	28.19	\$ 258.33	\$10.7 Million
2007	179.66	9.92	19.90	\$ 209.48	24.13	\$ 233.61	\$68.1 Million
2008	243.91	63.61	18.71	\$ 326.23	21.57	\$ 347.80	\$19.1 Million
2009	225.94	15.24	67.57	\$ 308.75	6.43	\$ 315.18	\$63.4 Million
2010 ^B	250.80	16.45	3.50	\$ 270.75	55.57	\$ 326.32	\$65.0 Million
2011	310.02	27.68	9.41	\$ 347.11	44.24	\$ 391.35	\$25.8 Million
2012	342.76	10.11	26.68	\$ 379.55	42.00	\$ 421.55	\$47.4 Million
2013	303.08	27.57	3.33	\$ 333.98	86.69	\$ 420.67	\$53.8 Million
2014	314.64	52.32	47.59	\$ 414.55	36.78	\$ 451.33	\$38.5 Million
2015 ^A	358.66	52.51	37.42	\$ 448.59	54.00	\$ 502.59	\$33.4 Million

A. New record high letting on total state system.

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

FEDERAL APPORTIONMENT DEFINITIONS

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

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

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

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

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

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

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

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

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

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

RESEARCH = Investigation or experimentation aimed at the discovery of new theories or laws and the discovery and interpretation of facts or revision of accepted theories or laws in the light of new facts.

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

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

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

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

Federal Trust Fund Apportionment Type	Fiscal 2011 Apportionment		MAP-21 Reauthorization									
			Fiscal 2012 Apportionment		Federal Trust Fund Apportionment Type	Fiscal 2013 Apportionment		Fiscal 2014 Apportionment		Fiscal 2015 Apportionment ⁽²⁾		
	National	Nebraska	National	Nebraska		National	Nebraska	National	Nebraska	National	Nebraska	
Interstate Maintenance	5,710	52,753	5,547	49,223	National Hwy Perf Prog (NHPP)	18,389	153,335	17,879	157,699	16,140	131,344	
National Highway System	8,496	91,646	8,063	85,514	(Includes IM, NHS and							
Bridge Program	5,529	28,749	5,203	26,825	Hwy Bridge Program)							
					STP - Bridge Off System	744	3,770	740	3,777	641	3,146	
STP - Flexible-Any Area	4,062	26,514	4,227	24,745	STP - Flexible - Any Area	5,902	31,638	6,898	33,607	4,299	27,991	
STP - MAPA - Omaha	2,632	14,531	2,371	13,559	STP - MAPA - Omaha	2,637	13,431	2,645	13,438	2,183	11,192	
STP - LCLC - Lincoln		5,851		5,460	STP - LCLC - Lincoln		5,293		5,296		4,411	
STP - Under 200,000 Population	1,766	13,818	1,604	12,225	STP - 5,001 to 200,000 Population	955	7,382	966	7,385	807	6,151	
STP - Under 5,000 Population	596	9,990	596	9,990	STP - 5,000 and Less Population	1,149	11,260	1,160	11,266	967	9,383	
STP - Enhancement	789	7,856	851	6,732	(Included in TAP)							
Congestion Mitigation & Air Quality	1,819	10,880	1,699	10,152	Congestion Mitigation & Air Qual	1,484	9,815	1,465	9,820	1,457	8,179	
Highway Safety Improvement Prog	1,384	12,964	1,273	12,057	Highway Safety Improvement Prog	2,228	20,667	2,177	14,458	1,752	12,042	
High Risk Rural Road	89	0,947	90	0,924	(Included in HSIP)							
Rail-Hwy - Hazard Elimination	124	1,961	103	1,611	Rail-Hwy - Hazard Elimination	110	1,775	110	1,782	92	1,484	
Rail-Hwy - Protection Devices	124	1,961	103	1,611	Rail-Hwy - Protection Devices	110	1,775	110	1,782	92	1,484	
Highway Planning	509	4,379	533	4,091	Highway Planning	533	4,104	539	4,107	461	3,421	
Research	160	1,460	158	1,364	Research	158	1,368	151	1,369	141	1,140	
Metropolitan Planning	263	1,727	249	1,419	Metropolitan Planning	251	1,566	252	1,567	258	1,305	
					Transportation Alternatives (TAP)	673	5,449	667	5,552	601	4,624	
Safe Routes To School (SRTS)	202	1,164	169	0,956	(Incl. Enhancement & SRTS Prog)							
Recreational Trails	93	1,194	85	2,258	Recreational Trails	79	1,215	81	1,217	67	1,014	
Redistrib of Certain Authorizations	162	1,284	107	0,837	Redistribution - Certain Authorizations	79	0,586	111	0,817	110	0,814	
					Redistribution - TIFIA					632	4,721	
Sub-Total Core Funds	\$ 34,509	\$ 291,629	\$ 33,031	\$ 271,554	Sub-Total Core Funds	\$ 35,481	\$ 274,429	\$ 35,951	\$ 274,939	\$ 30,700	\$ 233,846	
Equity Bonus-Spec Limit	1,961	7,289	1,997	7,017								
Equity Bonus-Exempt	627	2,329	639	2,242								
					National Highway Perf Exempt	606	4,652	593	4,504	493	3,748	
Others & Ext of Alloc Programs	99	0,139	1,548	7,777	Others & Ext of Alloc Programs	955	8,368	14	0,150	9	0,125	
Total	\$ 37,196	\$ 301,386	\$ 37,215	\$ 288,589	Total	\$ 37,042	\$ 287,449	\$ 36,558	\$ 279,593	\$ 31,202	\$ 237,719	
Obligation Authority					Obligation Authority							
Core Formula Obligation Limitation	33,683	267,920	32,028	255,669	Core Formula Obligation Limitation	35,128	262,543	35,775	260,075	28,722	⁽³⁾ 219,064	
August Redistribution		14,100		14,000	August Redistribution		14,000		18,000		-	
Total Annual Obligation Authority	\$ 34,300	\$ 282,161	\$ 32,668	\$ 272,888	Total Annual Obligation Authority	\$ 35,684	\$ 276,543	\$ 36,236	\$ 278,075	\$ 29,015	\$⁽³⁾ 219,064	

Footnotes:
(1) This chart includes only major core federal categories that are received by Nebraska and the corresponding national totals. It does not show all federal categories available to the states.
(2) FY15 Apportionments per Public Law # 113-159 reflects 304 / 365 through July 31, 2015.
(3) FY15 Obligation Authority per Public Law # 113-235 reflects 304 / 365 days through July 31, 2015. Includes TIFIA Obligation Authority of \$4.7 million.

**STATUS OF FEDERAL APPORTIONMENTS
FEDERAL FY-2015
AS OF JUNE 30, 2015**

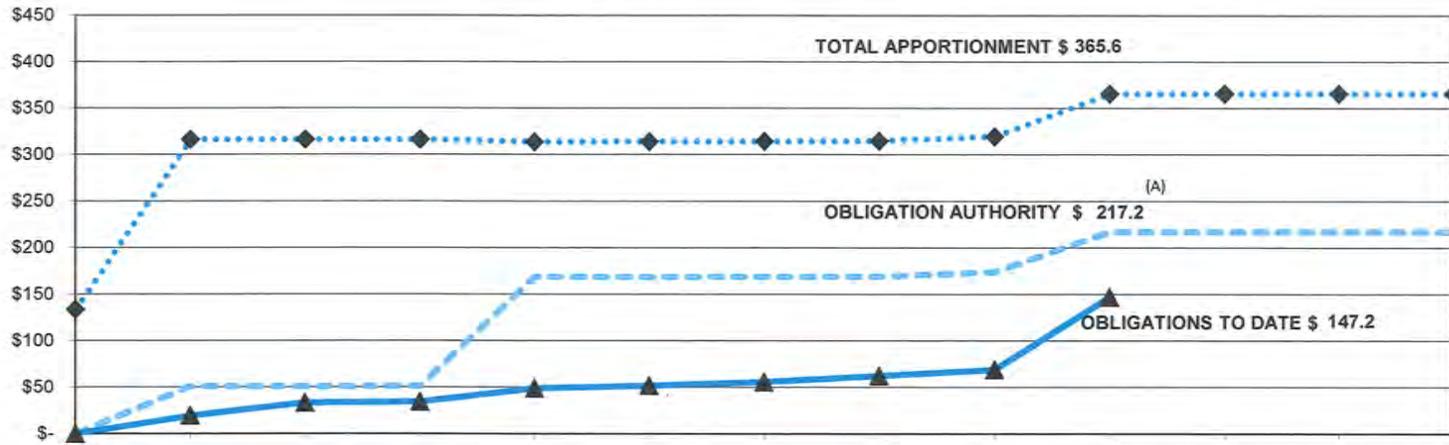
APPORTIONMENT TYPE	APPORT	MAP-21	TRANSFERS	TOTAL	OBLIGATIONS ^(A)	CURRENT	ADVANCED	
	BALANCE 9/30/2014	FY-2015 APPORT ^(B)	ADJ & SPECIAL APPORT			APPORT	CONSTRUCTION COMMITTED	
National Hwy Perf Prog (NHPP)	17,745,313	131,343,921	(35,000,000)	114,089,234	14,822,907	99,266,327	-	89,313,648
Interstate Maintenance	4,801,727	-	(62,938)	4,738,789	2,245,368	2,493,421	-	6,628,130
National Highway Sys	7,169,643	-	-	7,169,643	5,521,468	1,648,175	-	31,237,116
Highway Bridge Program	3,967,753	-	-	3,967,753	(207,472)	4,175,225	28,000	5,791,910
STP - Bridge Off System	8,292,731	3,145,989	-	11,438,720	952,488	10,486,232	894,729	1,941,490
STP - Flexible - Any Area	10,425,437	27,990,811	35,067,938	73,484,186	69,829,576	3,654,610	41,186,026	101,419,283
STP - MAPA - Omaha	36,756,064	11,191,845	(2,737,000)	45,210,909	(2,012,170)	47,223,079	3,356,739	15,758,407
STP - LCLC - Lincoln	511,446	4,410,831	-	4,922,277	4,567,842	354,435	9,265,879	9,301,050
STP - 5,001 to 200,000 Pop	5,570,409	6,151,200	-	11,721,609	5,949,464	5,772,145	8,000	17,893,030
STP - 5,000 & Less Population	4,368,781	9,382,924	-	13,751,705	11,230,188	2,521,517	183,800	7,677,930
Congestion Mitigation & Air Qual	865,617	8,178,907	-	9,044,524	9,044,524	0	-	8,861,991
Highway Safety Improvemt Prog	12,307,585	12,042,036	-	24,349,621	12,401,051	11,948,570	-	30,682,317
Rail-Hwy - Hazard Elimination	4,747,661	1,483,961	-	6,231,622	210,345	6,021,277	1,755,000	1,454,646
Rail-Hwy - Protection Devices	7,069,727	1,483,962	-	8,553,689	1,536,511	7,017,178	-	3,198,563
Highway Planning	637,907	3,420,710	(246,593)	3,812,024	1,655,462	2,156,562	-	5,931,503
Research	128,547	1,140,237	1,029,374	2,298,158	2,184,757	113,402	1,923,144	3,268,439
Metropolitan Planning	268,775	1,305,040	-	1,573,815	838,138	735,677	858,132	1,989,021
TAP - Flex	328,451	2,312,074	-	2,640,525	1,093,446	1,547,079	-	3,867,988
TAP - >200,000 Population	591,398	1,158,582	-	1,749,980	828,023	921,957	-	1,316,095
TAP - 5,001 to 200,000 Pop	44,185	456,759	-	500,944	216,222	284,722	-	839,920
TAP - 5,000 and Less Population	285,635	696,732	-	982,367	285,635	696,732	-	1,066,774
Recreational Trails	4,524,546	1,013,933	(8,105)	5,530,374	602,344	4,928,030	-	1,639,562
Enhancement	191,210	-	-	191,210	(550)	191,760	-	2,169,675
Safe Routes to School Prog	1,941,951	-	-	1,941,951	254,979	1,686,972	-	1,058,792
Redistribution - Certain Auth.	-	813,978	-	813,978	650,647	163,331	-	783,158
Redistribution - TIFIA	-	4,720,754	-	4,720,754	4,720,754	-	-	4,626,239
Other	-	-	-	-	-	-	-	-
Total Formula Funds	\$ 133,542,499	\$ 233,845,186	\$ (1,957,324)	\$ 365,430,362	\$ 149,421,946	\$ 216,008,416	\$ 59,459,449	\$ 359,716,679
Allocated/Discretionary Funds	28	20,000	114,502	134,530	(2,176,732)	2,311,263	-	967,432
Total Subject to Annual Obligation Limits	\$ 133,542,527	\$ 233,865,186	\$ (1,842,821)	\$ 365,564,892	\$ 147,245,213	\$ 218,319,679	\$ 59,459,449	\$ 360,684,110
Special Limitation & Exempt	88,071,111	3,872,525	2,015,609 ^(C)	93,959,245	1,308,856	92,650,390	191,128	9,385,106
Equity Bonus	3,607,609	-	-	3,607,609	1,942,377	1,665,232	-	6,664,848
ARRA-Stimulus	9,808,944	-	-	9,808,944	(375)	9,809,319	-	-
GRAND TOTAL	\$ 235,030,192	\$ 237,737,711	\$ 172,788	\$ 472,940,691	\$ 150,496,071	\$ 322,444,620	\$ 59,650,577	\$ 376,734,064

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

(B) FY15 Apportionments per Public Law # 113-159 reflects 304 / 365 through July, 31, 2015.

(C) First half of FY15 allocation of Emergency Relief funds.

**STATUS OF FEDERAL FORMULA APPORTIONMENTS & OBLIGATION AUTHORITY
FEDERAL FY-2015
(\$ IN MILLIONS)**



	Begin Bal	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Apportionment	133.5	316.2	316.2	316.3	313.8	314.1	314.2	314.8	319.6	365.6	365.6	365.6	365.6
Obligation Authority	0.0	51.3	51.3	51.4	168.9	168.7	168.8	169.4	174.2	217.2	217.2	217.2	217.2
OA Used	0.0	19.6	33.5	34.6	49.0	51.9	55.9	62.5	69.2	147.2			

FORMULA AND ALLOCATED FUNDS SUBJECT TO ANNUAL OBLIGATION LIMITATION	FEDERAL FY-2014 OBLIGATION AUTHORITY		FEDERAL FY-2015 OBLIGATION AUTHORITY		
	As of September 30, 2014		As of June 30, 2015		
Formula Obligation Limitation	\$	260.1	\$	214.3	Period Expired 75.0%
August Redistribution		18.0		-	
Redistribution - TIFIA		-		4.7	
Transfers		(0.5)		(1.9)	
Subtotal	\$	277.6	\$	217.1	
Other Allocation Obligation Limitation		0.4		0.1	
Annual Obligation Limitation	\$	278.0	\$	217.2	
Formula Obligations to Date		(277.6)		(149.4)	Obligated 67.8%
Allocated Obligations to Date		(0.4)		2.2	
Subtotal	\$	(278.0)	\$	(147.2)	
Obligation Authority Balance	\$	0.0	\$	70.0	
SPECIAL LIMITATION					
National Highway Perf Exempt		4.5		3.7	
Emergency Relief		0.0		2.0	
Previous Years Funding		90.6		83.7	
Total Special Obligation Limitation	\$	95.1	\$	89.4	
Obligations to Date		(11.6)		(3.3)	
Obligation Authority Balance	\$	83.5	\$	86.1	

(A) FY15 Obligation Authority per Public Law # 113-235 reflects 304 / 365 days through July 31, 2015.

**STATUS OF PROGRAMS WITH OBLIGATION LIMITS
FEDERAL FY-2015 OCT-SEPT
(\$MILLIONS)**

Obligation Limitation Percentage 92.5%

	MAP- 21 FY-2015 APPORT	FY-2015 ⁽¹⁾ OBLIGATION AUTHORITY	PRIOR ⁽²⁾ YEAR BALANCE	CHANGES ⁽³⁾ TO ORIGINAL	REVISED FY-2015 OBL LIMIT	OBLIGATED THRU 06/30/15	BALANCE
AMNESTY STP COUNTIES	-	-	-	-	-	-	-
AMNESTY BRIDGE	-	-	1.200	-	1.200	0.024	1.176
BRIDGE STP OFF SYSTEM (BRO)	3.146	2.910	-	-	2.910	1.502	1.408
AMNESTY URBAN 5K - 200K	-	-	6.588	-	6.588	0.091	6.497
MAPA - OMAHA	11.192	10.353	- ⁽⁴⁾	(2.737)	7.616	(2.012)	9.628
LCLC - LINCOLN	4.411	4.080	0.706	-	4.786	(0.732)	5.518
SubTotal Local	\$ 18.749	\$ 17.343	\$ 8.494	\$ (2.737)	\$ 23.100	\$ (1.127)	\$ 24.227
METRO PLANNING	1.305	1.207	(0.071)	-	1.136	0.838	0.298
Omaha	66.836%	-	0.740	(0.051)	-	0.689	-
Lincoln	26.341%	-	0.316	(0.019)	-	0.297	0.536
South Sioux City	1.688%	-	0.058	(0.001)	-	0.057	0.088
Grand Island	5.135%	-	0.094	0.000	-	0.094	0.214
TAP - Flex	2.312	2.139	-	(1.068)	1.071	(0.257)	1.328
TAP - 5K and Under	0.697	0.645	-	0.421	1.066	0.690	0.376
TAP - 5K-200K	0.457	0.423	-	0.647	1.070	0.980	0.090
TAP - MAPA - OMAHA	0.831	0.769	0.126	-	0.895	0.734	0.161
TAP - LCLC - LINCOLN	0.327	0.302	0.284	-	0.586	0.530	0.056
REC TRAILS	1.014	0.938	3.929	(0.008)	4.859	0.602	4.257
TOTAL	\$ 25.692	\$ 23.766	\$ 12.762	\$ (2.745)	\$ 33.783	\$ 2.990	\$ 30.793

(1) FY15 Obligation Authority Limit per Public Law #113-235 reflects 304 / 365 days thru July 31, 2015.

(2) Includes balance of prior year funds.

(3) Includes transfers, fund relinquishments and adjustments.

(4) Does not include unspent balance of \$30.5 Million from 9/30/2010 and \$3.948 Million from 9/30/2014.

**FEDERAL FUND PURCHASE PROGRAM
FINANCIAL STATUS
AS OF JUNE 30, 2015**

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

	Federal FY-13		Federal FY-14		Federal FY-15	
	Final		Payment was made		Estimated	
	Payment was made		Payment was made			
	March 2014		March 2015			
Bridge						
Annual Obligation Authority		256,594,101.00		259,964,932.16		260,764,784.75
10% for Bridges		25,659,410.10		25,996,493.22		26,076,478.48
60% Local Share		15,395,646.06		15,597,895.93		15,645,887.09
Less STP Bridge Off System		(3,769,702.00)		(3,777,257.00)		(3,777,257.00)
Less Fracture Critical Bridge Inspection		(1,412,517.00)		(198,935.00)		(900,000.00)
Less Under Water Inspection		(500,000.00)		-		-
Less Quality Assurance		(360,492.00)		(328,342.00)		(400,000.00)
Available for Buy Out Program		\$ 9,352,935.06		\$ 11,293,361.93		\$ 10,568,630.09
Buy Out Ratio	80%	7,482,350.00	80%	9,034,689.54	80%	8,454,904.07
Less Major On System Bridges Reserve		(2,000,000.00)		(2,000,000.00)		(2,000,000.00)
Bridge Buy Out Payment		\$ 5,482,350.00		\$ 7,034,689.54		\$ 6,454,904.07
Counties						
Annual Apportionment		11,260,202.00		11,265,681.00		11,266,719.50
Obligation Authority Limitation	95.9%	10,798,533.72	94.9%	10,691,131.27	94.9%	10,692,116.81
County Buy Out Payment	80%	\$ 8,638,826.97	80%	\$ 8,552,905.02	80%	\$ 8,553,693.44
First Class Cities						
Annual Apportionment						7,385,487.00
Obligation Authority Limitation					94.9%	7,008,827.16
First Class City Buy Out Payment					80%	\$ 5,607,061.73
Total Funds Purchased		\$ 14,121,176.97		\$ 15,587,594.56		\$ 20,615,659.24

STATE OF NEBRASKA
DEPARTMENT OF ROADS

HIGHWAY CONSTRUCTION
EXPENSE SUMMARY BY ROAD SYSTEM

CURRENT MONTH - JUNE 2015

	STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL	
STATE	PRELIMINARY ENGINEERING	2,126,048.84	(499,556.45)	0.00	601,161.32	11,276.37	2,238,930.08
	RIGHT OF WAY	276,097.50	0.00	0.00	4,115.01	0.00	280,212.51
	CONSTRUCTION	12,409,944.21	24,523,261.23	0.00	325,261.39	913,764.23	38,172,231.06
	CONSTRUCTION ENGINEERING	48,673.46	1,585,607.34	0.00	11,386.65	0.00	1,645,667.45
	TRAFFIC SAFETY & TRANS	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	\$ 14,860,764.01	\$ 25,609,312.12	\$ 0.00	\$ 941,924.37	\$ 925,040.60	\$ 42,337,041.10
LOCAL	PRELIMINARY ENGINEERING	159,928.61	44,366.30	357,073.26	40,893.82	113,665.85	715,927.84
	RIGHT OF WAY	1,163.17	32,838.08	197.38	8,003.70	0.00	42,202.33
	CONSTRUCTION	448,802.32	2,038,439.77	16,080.76	1,518,706.84	354,775.33	4,376,805.02
	CONSTRUCTION ENGINEERING	52,429.37	277,884.96	1,069.46	77,004.88	5,949.14	414,337.81
	PLANNING & RESEARCH	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	\$ 662,323.47	\$ 2,393,529.11	\$ 374,420.86	\$ 1,644,609.24	\$ 474,390.32	\$ 5,549,273.00
NON-HWY	PRELIMINARY ENGINEERING	1,473,910.03	331,412.61	0.00	30,310.70	4,063.22	1,839,696.56
	RIGHT OF WAY	87,920.82	3,077.84	0.00	769.46	0.00	91,768.12
	CONSTRUCTION	71,189.89	212,024.95	0.00	1,107.35	28,139.76	312,461.95
	CONSTRUCTION ENGINEERING	734,173.85	13,896.52	0.00	88.06	1,663.14	749,821.57
	TRAFFIC SAFETY & TRANS	8,715.21	239,609.58	0.00	0.00	86.00	248,410.79
	PLANNING & RESEARCH	(223,238.84)	1,553,339.75	0.00	9,310.97	194,242.16	1,533,654.04
	PUBLIC TRANSPORTATION ASSIST	420,168.20	609,417.36	37,038.80	6,848.00	13,696.00	1,087,168.36
	TOTAL	\$ 2,572,839.16	\$ 2,962,778.61	\$ 37,038.80	\$ 48,434.54	\$ 241,890.28	\$ 5,862,981.39
TOTAL - CURRENT MONTH		\$ 18,095,926.64	\$ 30,965,619.84	\$ 411,459.66	\$ 2,634,968.15	\$ 1,641,321.20	\$ 53,749,295.49

FISCAL YEAR TO DATE - JUNE 2015

	STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL	
STATE	PRELIMINARY ENGINEERING	21,291,097.60	1,341,176.22	5,933.37	750,332.24	183,215.20	23,571,754.63
	RIGHT OF WAY	3,818,946.35	0.00	0.00	231,461.06	(16,733.47)	4,033,673.94
	CONSTRUCTION	146,099,509.94	244,018,586.47	1,178.45	1,786,197.39	345,605.31	392,251,077.56
	CONSTRUCTION ENGINEERING	7,412,528.78	9,907,104.41	0.00	193,849.24	186,274.60	17,699,757.03
	TRAFFIC SAFETY & TRANS	(862.67)	24,613.95	0.00	0.00	0.00	23,751.28
	TOTAL	\$ 178,621,220.00	\$ 255,291,481.05	\$ 7,111.82	\$ 2,961,839.93	\$ 698,361.64	\$ 437,580,014.44
LOCAL	PRELIMINARY ENGINEERING	469,723.76	2,866,753.05	494,121.62	905,075.96	124,757.31	4,860,431.70
	RIGHT OF WAY	15,485.67	157,722.70	533.94	38,575.01	506.79	212,824.11
	CONSTRUCTION	4,878,642.63	30,150,284.79	169,885.22	9,824,822.23	1,752,718.82	46,776,353.69
	CONSTRUCTION ENGINEERING	444,405.04	3,665,708.44	54,387.99	1,184,836.74	157,841.22	5,507,179.43
	PLANNING & RESEARCH	824.73	0.00	0.00	0.00	0.00	824.73
	TOTAL	\$ 5,809,081.83	\$ 36,840,468.98	\$ 718,928.77	\$ 11,953,309.94	\$ 2,035,824.14	\$ 57,357,613.66
NON-HWY	PRELIMINARY ENGINEERING	20,111,876.75	2,654,217.75	0.00	97,948.72	88,282.28	22,952,325.50
	RIGHT OF WAY	1,306,746.67	3,077.84	0.00	769.46	0.00	1,310,593.97
	CONSTRUCTION	15,925,871.73	3,396,285.91	0.00	136,226.32	173,005.19	19,631,389.15
	CONSTRUCTION ENGINEERING	6,831,138.12	316,890.59	0.00	30,266.85	19,450.61	7,197,746.17
	TRAFFIC SAFETY & TRANS	568,585.71	7,039,117.49	0.00	0.00	3,781.80	7,611,485.00
	PLANNING & RESEARCH	2,630,097.14	7,619,981.31	13,714.83	183,989.25	648,035.96	11,095,818.49
	PUBLIC TRANSPORTATION ASSIST	4,905,615.36	7,980,043.53	67,755.19	44,315.18	242,149.00	13,239,878.26
	TOTAL	\$ 52,279,931.48	\$ 29,009,614.42	\$ 81,470.02	\$ 493,515.78	\$ 1,174,704.84	\$ 83,039,236.54
TOTAL - FISCAL YEAR TO DATE		\$ 236,710,233.31	\$ 321,141,564.45	\$ 807,510.61	\$ 15,408,665.65	\$ 3,908,890.62	\$ 577,976,864.64

STATE OF NEBRASKA
DEPARTMENT OF ROADS

HIGHWAY CONSTRUCTION
EXPENSE SUMMARY BY ROAD SYSTEM BY FINANCING PARTICIPANT
JUNE 2015

ROAD SYSTEM	FUNDING DESCRIPTION	ACTIVE PROJECTS ESTIMATES	LIFE TO DATE EXPENSES	ESTIMATE BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
STATE HWY SYSTEM							
	STATE	1,135,478,626.12	747,870,243.03	387,608,383.09	14,860,764.01	178,621,220.00	65,919,020.06
	FEDERAL	1,621,866,692.91	1,317,080,133.25	304,786,559.66	25,609,312.12	255,291,481.05	60,321,804.75
	COUNTY	196,558.80	155,809.04	40,749.76	0.00	7,111.82	(98.76)
	CITY	27,772,606.34	18,367,547.86	9,405,058.48	941,924.37	2,961,839.93	1,804,688.16
	OTHER	38,876,671.26	36,832,837.14	2,043,834.12	925,040.60	698,361.64	2,412,742.64
STATE HWY SYSTEM TOTALS		\$ 2,824,191,155.43	\$ 2,120,306,570.32	\$ 703,884,585.11	\$ 42,337,041.10	\$ 437,580,014.44	\$ 130,458,156.85
LOCAL HWY SYSTEM							
	STATE	73,520,978.27	34,842,359.59	38,678,618.68	662,323.47	5,809,081.83	2,022,845.74
	FEDERAL	481,115,939.76	402,988,935.31	78,127,004.45	2,393,529.11	36,840,468.98	9,625,558.21
	COUNTY	18,648,614.22	15,750,652.23	2,897,961.99	374,420.86	718,928.77	278,427.92
	CITY	145,383,150.02	71,585,414.68	73,797,735.34	1,644,609.24	11,953,309.94	5,598,453.35
	OTHER	7,582,037.57	5,986,196.95	1,595,840.62	474,390.32	2,035,824.14	1,422,084.31
LOCAL HWY SYSTEM TOTALS		\$ 726,250,719.84	\$ 531,153,558.76	\$ 195,097,161.08	\$ 5,549,273.00	\$ 57,357,613.66	\$ 18,947,369.53
NON-HIGHWAY							
	STATE	219,728,841.82	176,487,563.40	43,241,278.42	2,572,839.16	52,279,931.48	34,528,817.25
	FEDERAL	145,021,858.69	103,519,029.26	41,502,829.43	2,962,778.61	29,009,614.42	13,740,977.47
	COUNTY	306,380.49	283,505.48	22,875.01	37,038.80	81,470.02	43,887.60
	CITY	4,402,570.49	1,909,411.02	2,493,159.47	48,434.54	493,515.78	224,379.71
	OTHER	44,180,414.88	41,714,197.96	2,466,216.92	241,890.28	1,174,704.84	626,794.94
NON-HIGHWAY TOTALS		\$ 413,640,066.37	\$ 323,913,707.12	\$ 89,726,359.25	\$ 5,862,981.39	\$ 83,039,236.54	\$ 49,164,856.97
GRAND TOTALS		\$ 3,964,081,941.64	\$ 2,975,373,836.20	\$ 988,708,105.44	\$ 53,749,295.49	\$ 577,976,864.64	\$ 198,570,383.35

STATE OF NEBRASKA
DEPARTMENT OF ROADS

HIGHWAY CONSTRUCTION
EXPENSE SUMMARY BY WORK PHASE
JUNE 2015

<u>WORK PHASE</u>	<u>ACTIVE PROJECTS ALLOTMENT</u>	<u>LIFE TO DATE EXPENSES</u>	<u>ALLOTMENT BALANCE</u>	<u>CURRENT MONTH EXPENSE</u>	<u>FISCAL YEAR EXPENSE</u>	<u>CALENDAR YEAR EXPENSE</u>
PRELIMINARY ENGINEERING	508,600,238.05	362,890,349.17	145,709,888.88	4,794,554.48	51,384,511.83	25,190,471.55
RIGHT OF WAY	170,638,324.49	92,012,801.53	78,625,522.96	414,182.96	5,557,092.02	3,234,227.07
UTILITIES	37,062,288.75	18,887,878.32	18,174,410.43	206,466.50	2,703,079.54	1,126,228.53
CONSTRUCTION	2,849,702,407.20	2,230,723,037.63	618,979,369.57	42,655,031.53	455,955,740.86	140,407,258.36
CONSTRUCTION ENGINEERING	256,613,422.29	160,723,401.40	95,890,020.89	2,809,826.83	30,404,682.63	12,731,021.07
TRAFFIC SAFETY	32,461,741.56	22,891,827.53	9,569,914.03	248,410.79	7,635,236.28	3,309,612.09
PLANNING & RESEARCH	61,753,738.91	45,592,321.21	16,161,417.70	1,533,654.04	11,096,643.22	4,633,865.86
PUBLIC TRANSPORTATION	47,249,780.39	41,652,219.41	5,597,560.98	1,087,168.36	13,239,878.26	7,937,698.82
GRAND TOTALS	\$ 3,964,081,941.64	\$ 2,975,373,836.20	\$ 988,708,105.44	\$ 53,749,295.49	\$ 577,976,864.64	\$ 198,570,383.35

STATE OF NEBRASKA
DEPARTMENT OF ROADS

HIGHWAY CONSTRUCTION
EXPENSE SUMMARY BY FINANCING PARTICIPANT
JUNE 2015

<u>WHO</u>	<u>ACTIVE PROJECTS ALLOTMENT</u>	<u>LIFE TO DATE EXPENSES</u>	<u>ALLOTMENT BALANCE</u>	<u>CURRENT MONTH EXPENSE</u>	<u>FISCAL YEAR EXPENSE</u>	<u>CALENDAR YEAR EXPENSE</u>
STATE FUNDS						
ROADS OPERATIONS	1,168,824,748.68	848,575,848.18	320,248,900.50	18,500,382.76	188,511,835.44	81,285,320.05
ADVANCE CONSTRUCTION #	56,395,374.58	1,152,034.14	55,243,340.44	(4,819,289.21)	1,031,421.16	377,907.63
GRADE CROSSING	4,693,513.62	3,220,869.52	1,472,644.10	5,762.98	532,963.33	187,923.39
GRADE SEPARATION	18,340,237.72	14,301,306.37	4,038,931.35	184,850.08	1,139,066.65	1,062,469.03
RECREATION ROAD	20,504,705.17	10,322,214.16	10,182,491.01	207,751.63	438,045.82	414,654.33
STATE AID BRIDGE	6,763,958.87	5,150,437.31	1,613,521.56	68,742.66	1,843,790.55	224,611.36
STATE HWY CAPITAL IMPVMT	153,205,907.57	76,477,456.34	76,728,451.23	3,947,725.74	43,213,110.36	18,917,797.26
TOTAL STATE FUNDS	\$ 1,428,728,446.21	\$ 959,200,166.02	\$ 469,528,280.19	\$ 18,095,926.64	\$ 236,710,233.31	\$ 102,470,683.05
FEDERAL FUNDS	2,248,004,491.36	1,823,588,097.82	424,416,393.54	30,965,619.84	321,141,564.45	83,688,340.43
COUNTY FUNDS	19,151,553.51	16,189,966.75	2,961,586.76	411,459.66	807,510.61	322,216.76
CITY FUNDS	177,558,326.85	91,862,373.56	85,695,953.29	2,634,968.15	15,408,665.65	7,627,521.22
OTHER FUNDS	90,639,123.71	84,533,232.05	6,105,891.66	1,641,321.20	3,908,890.62	4,461,621.89
GRAND TOTALS	\$ 3,964,081,941.64	\$ 2,975,373,836.20	\$ 988,708,105.44	\$ 53,749,295.49	\$ 577,976,864.64	\$ 198,570,383.35

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

**Build Nebraska Act
Financial Status
as of June 30, 2015**

The Build Nebraska Act (BNA) was passed into law in May 2011 (LB 84, codified as law 39-2703) with an effective period of twenty years, from July 1, 2013 through June 30, 2033. The Department was given the authority to adopt and promulgate rules and regulations to carry out this act.

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

EXPENDITURES: The State Highway Capital Improvement Fund is administered by the Department of Roads. 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 Roads.

State Highway Capital Improvement Fund				
	Current Month	Fiscal Year To Date	Life To Date	Programmed Future Expenditures
Revenue	\$ 4,847,634.74	\$ 63,244,854.94	\$ 114,249,306.20	
Expenditures				
Expressway and High Priority Corridors	735,446.24	10,494,592.73	19,028,267.78	451,071,957.24
Other Highways	3,212,279.50	32,718,517.63	57,449,188.56	179,811,877.74
Total	\$ 3,947,725.74	\$ 43,213,110.36	\$ 76,477,456.34	\$ 630,883,834.98
Funds Available			\$ 37,771,849.86	

**AMERICAN RECOVERY & REINVESTMENT ACT
FINANCIAL STATUS
AS OF JUNE 30, 2015**

SPENDING AUTHORITY & COMMITMENTS	Spending Authority	Commitments	%	Balance	EXPENDED				Unexpended ^A
					Month	Fiscal YTD	Life to Date	%	
Enhancement	7,067,678.00	3,662,508 ^B	97.1%	-	-	-	3,662,508	100.0%	-
		3,200,262		204,908	-	-	3,200,262		-
MAPA - Omaha	23,240,085	21,799,010	93.8%	1,441,075	-	-	21,799,010	100.0%	-
LCLC - Lincoln	9,358,051	9,176,038	98.1%	182,013	-	-	9,176,038	100.0%	-
First Class Cities	28,088,326	26,693,263	95.0%	1,395,063	-	-	26,693,263	100.0%	-
Counties	9,990,322	9,379,171	93.9%	611,151	-	(375)	9,379,171	100.0%	-
State Highway System	157,844,817	151,869,708	96.2%	5,975,109	-	-	151,869,708	100.0%	-
Highways and Bridges	\$ 235,589,279	\$ 225,779,959	95.8%	\$ 9,808,944	\$ -	\$ (375)	\$ 225,779,959	100.0%	\$ 0
Transit - Rural	9,811,054	9,811,054	100%	-	-	266,909	9,811,054	100.0%	-
TOTALS	\$ 245,400,333	\$ 235,591,013	96.0%	\$ 9,808,944	\$ -	\$ 266,534	\$ 235,591,013	100.0%	\$ 0
Transit - Urban <i>direct to metropolitan areas</i>	13,979,556								
NEBRASKA TOTALS	\$ 259,379,889								

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

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

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

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