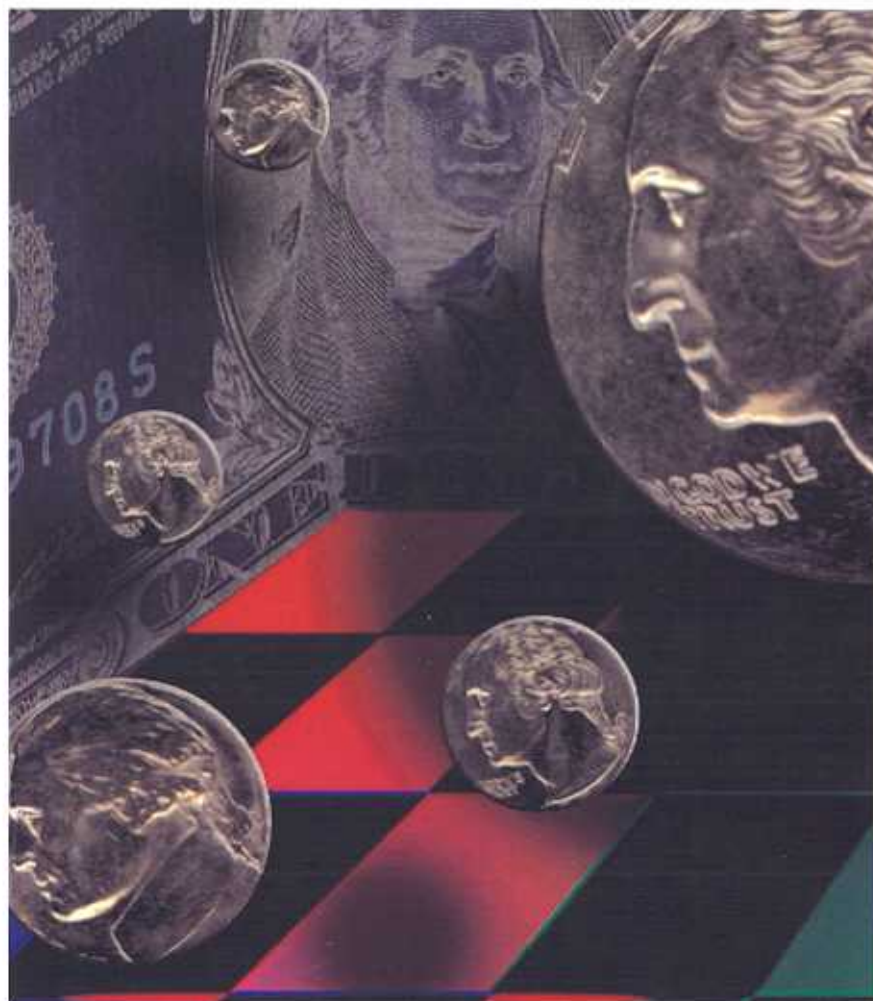


THE OHIO DEPARTMENT OF TRANSPORTATION



FINANCIAL & STATISTICAL REPORT

FISCAL YEAR 2000

BOB TAFT, GOVERNOR
GORDON PROCTOR, DIRECTOR

FINANCIAL AND STATISTICAL REPORT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2000**



**PREPARED BY:
THE DIVISION OF FINANCE AND
FORECASTING
FISCAL ANALYSIS AND REPORTING
WITH
SPECIAL THANKS TO:
THE OFFICE OF COMMUNICATIONS
THE DIVISION OF INFORMATION TECHNOLOGY
THE OFFICE OF TECHNICAL SERVICES**

**OHIO DEPARTMENT OF TRANSPORTATION FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

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**OHIO DEPARTMENT OF TRANSPORTATION FINANCIAL REPORT
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To the Honorable Bob Taft, Governor;
Members of the Ohio Legislature;
and the Citizens of the State of Ohio:

I am pleased to present the Ohio Department of Transportation's Fiscal Year 2000 Financial and Statistical Report. The report provides a comprehensive overview of the Department's revenues, disbursements, and operating statistics for the Fiscal Year 2000.

As the following pages illustrate, the Department has been able to successfully manage its state revenues in order to provide as much funding for transportation improvements as possible. The increased federal highway funding resulting from the Transportation Equity Act in 1998 (TEA-21) coupled with a nominal growth in state highway funds, has required us to use various financing methods to ensure our safety, preservation and major/new highway construction programs are adequately funded. Furthermore, the additional funding received for Transit and Aviation programs was provided to local governments for much needed transit and aviation improvements.

Highlights of this year's Annual Financial and Statistical Report include:

- A 16% increase in capital expenditures, or about \$200 million over 1999,
- Highway Construction Contract awards of \$1.1 billion,
- Only a 6% increase in operating expenditures, most of which was attributed to early retirement costs and one extra payroll during the accounting period,
- Continued reduction in staff of about 300 employees,
- Issuance of \$245 million in highway bonds, with \$225 million to be retired with future state highway funds and \$20 million to be retired with future federal highway funds,
- A \$9 million increase in Transit spending, and a \$1 million increase in Aviation spending.

ODOT continues to look for opportunities that will maximize our limited resources and add value to the users of our transportation network. The future holds many challenges for balancing our growing program demands, while revenues remain unchanged. With the support provided by yourself, the Ohio Legislature, and the team members of ODOT, I am confident Ohio's transportation programs will meet these demands and continue to provide value to the citizens and businesses of this great state.

Respectfully,



Gordon Proctor
Director

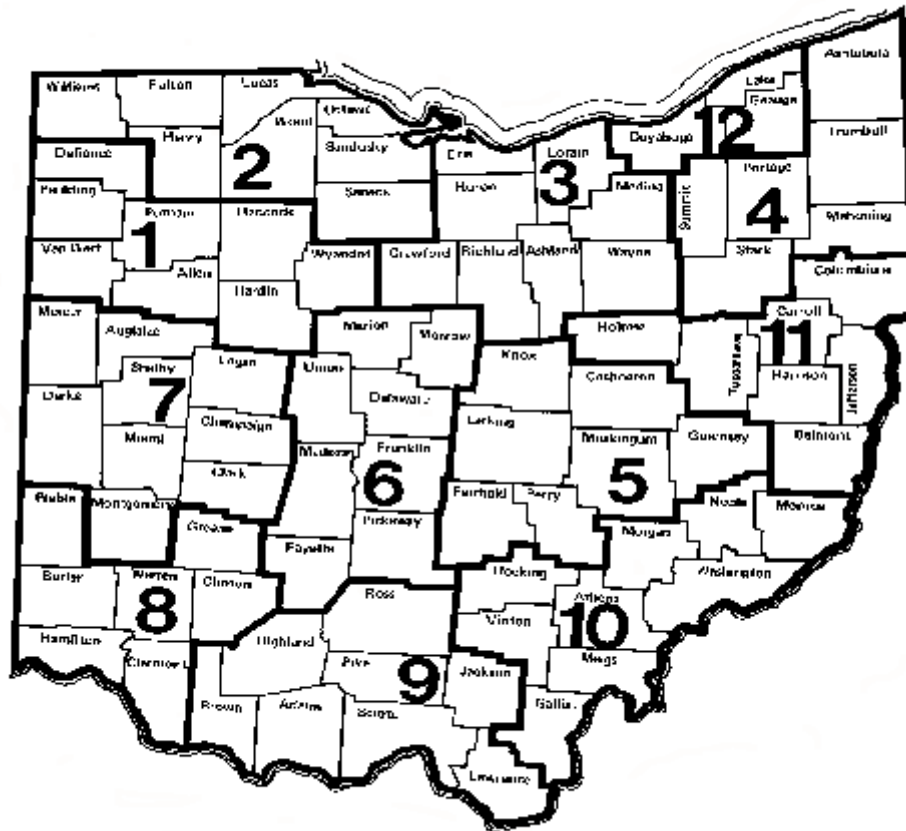
OHIO DEPARTMENT OF TRANSPORTATION

CENTRAL OFFICE

1980 West Broad St.,

Columbus, Ohio 43223

(614) 466-7170 FAX: 644-8662



DISTRICT 1

Box 40, 1885 McCullough St.,
Lima, Ohio 45801-0400
(419) 222-9055
FAX: 222-0438

DISTRICT 2

317 East Poe Rd.,
Bowling Green, Ohio 43402
(419) 353-8131
FAX: 353-1468

DISTRICT 3

906 North Clark St.,
Ashland, Ohio 44805
1-800-276-4188
FAX: (419) 281-0874

DISTRICT 4

705 Oakwood St.,
Ravenna, Ohio 44266
1-800-603-1054
FAX: (330) 297-1769

DISTRICT 5

Box 306, 9600 Jacksontown Rd.,
Jacksontown, Ohio 43030
(740) 323-4400
FAX: 323-3470

DISTRICT 6

400 East William St.,
Delaware, Ohio 43015
1-800-372-7714
FAX: (740) 369-7437

DISTRICT 7

1001 St. Mary's Ave., Box 969,
Sidney, Ohio 45365-0969
(937) 492-1141
FAX: 497-9734

DISTRICT 8

505 South State Rt. 741,
Lebanon, Ohio 45036
1-800-831-2142
FAX: (513) 932-7651

DISTRICT 9

Box 467, 650 Eastern Ave.,
Chillicothe, Ohio 45601-0467
1-888-819-8501
FAX: (740) 775-4889

DISTRICT 10

338 Muskingum Dr.,
Marietta, Ohio 45750
(740) 373-0212
FAX: 373-7317

DISTRICT 11

2201 Reiser Ave., S.E.,
New Philadelphia, Ohio 44663
(330) 339-6633
FAX: 308-3942

DISTRICT 12

5500 Transportation Blvd.,
Garfield Heights, Ohio 44125
(216) 581-2100
FAX: 587-1730

Robert Taft, Governor



Gordon Proctor, Director

FINANCIAL

&

STATISTICAL

SECTION

**TRANSPORTATION REVENUE, DISBURSEMENTS AND CASH BALANCES
FOR FISCAL YEARS 1999 AND 2000**

(Without Regard to Fund Year)

(Amounts Expressed in Thousands)

JUNE 30, 2000

	F.Y. 1999	F.Y. 2000	NET CHANGE 1999/2000	% CHANGE 1999/2000	NOTES
REVENUE AND RECEIPTS:					
Bond Sales	\$400,000	\$245,000	(\$155,000)	(38.8%)	(A)
Premium (Discount) on Bond Sales	3,228	4,431	1,203	37.3%	(B)
Motor Vehicle Fuel Tax	861,698	852,080	(9,618)	(1.1%)	(C)
Motor Vehicle Fuel, Truck Reg., Permits	131,212	145,211	13,999	10.7%	(D)
Transfer to Department of Public Safety	(156,592)	(165,000)	(8,408)	5.4%	(E)
Investment Income	59,830	58,585	(1,245)	(2.1%)	(F)
License Plate Fees	7,102	7,807	705	9.9%	
Federal Aid - Highways	613,287	629,535	16,248	2.6%	(G)
Federal Aid - Public Transit	26,046	42,801	16,755	64.3%	(H)
Federal Aid - Aviation	306	122	(184)	(60.1%)	
Federal Aid - Rail	269		(269)	(100.0%)	
Federal Aid - State Infrastructure Bank	65,068	22,026	(43,042)	(66.1%)	(I)
Local Government Participation	36,433	30,171	(6,262)	(17.2%)	(J)
Railroads and Commercial Concerns	160	245	84	52.7%	
Local Agency - Public Transit	673	657	(16)	(2.4%)	
Sales of Goods and Services - Inter-Agency	3,573	1,291	(2,282)	(63.9%)	(K)
Sales of Goods and Services - Public	1,979	1,755	(223)	(11.3%)	
Right-of-Way Receipts	3,080	3,104	24	.8%	
ROW - Cellular Towers	361	581	220	61.0%	
Permit Fees	5,151	5,291	141	2.7%	
Damage Claims	1,832	1,600	(231)	(12.6%)	
Refunds	2,510	3,732	1,222	48.7%	
Licenses/Fees - Attorney General	933	488	(445)	(47.7%)	
Rail Development	300	144	(156)	(52.1%)	
Loan Repayments	4,666	7,568	2,902	62.2%	(L)
Loan Servicing Fees	85	48	(38)	(44.4%)	
Corporate Franchise Tax	5,342		(5,342)	(100.0%)	(M)
From General Revenue	35,790	42,715	6,925	19.4%	(N)
Department of Development	(9,500)	(15,000)	(5,500)	57.9%	(O)
MARCS - Public Safety	(23)	(93)	(70)	310.4%	
Debt Service for Hilltop Project	(3,199)	(3,953)	(754)	23.6%	
Department of Taxation		(3,462)	(3,462)	N/A	(K)
Disaster Services	6,000	1	(5,999)	(100.0%)	(P)
	<u>\$2,107,599</u>	<u>\$1,919,481</u>	<u>(\$188,118)</u>	<u>(8.9%)</u>	

- (A) There were two (2) Highway Fund Bond Sales in FY 2000 - Fund 042 - \$225 Million, Fund 045 - \$20 Million. There were two (2) Highway Fund 042 Bond Sales in FY 1999 - \$200 Million each.
- (B) Represents the net Premium (Discount) on all Bond Sales - Funds 042 and 045.
- (C) Highway Bond Debt Service costs increased a net \$9.6 million over the increase in the Motor Vehicle Fuel Tax.
- (D) Motor Vehicle Fuel Use Tax - increased \$2.9 million. Motor Vehicle Registrations (IRP) - increased \$7.7 million. Highway Bond Retirement Fund - increased \$2.1 million. Motor Vehicle Licenses - increased \$1.2 million.
- (E) Increased operating costs for the State Highway Patrol.
- (F) Highway Operating Fund - decreased \$1 million. Building Fund decreased \$.4 million. Highway Bond Funds - increased \$.7 million. State Infrastructure Bank Funds - decreased \$.5 million.
- (G) Increase is due to an increase in Federal Expenditures in FY 2000. This results in an increase in Federal receipts.
- (H) The Federal Government changed the Federal Grant approval process in FY 1999. As a result there were delays in processing Federal Grants.
- (I) Initial Federal funding was received during FY 1999.
- (J) A higher percentage of Local Projects are being sold through the LPAs.
- (K) Services by Department of Taxation - FY 2000 cash transfer per H.B. 640, Section 4.05. Previously paid by Intra-State Transfer Voucher (ISTV).
- (L) This account represents Principal/Interest payments on loans that were processed from the State Infrastructure Bank Fund 212 and the Rail Fund 4N4.
- (M) Corporate Franchise Tax revenue discontinued FY 2000. Replaced by increase in General Revenue. See note N.
- (N) Increase due to discontinuance of Corporate Franchise Tax revenue. See note M.
- (O) The legislated cash transfer to DOD Road Work Development Fund was \$13 million in FY 1999. Since the DOD cash balance was sufficient, only \$9.5 million was transferred in FY 1999.
- (P) Funds represent the non-federal share of costs to repair damage to state and local roadways caused by extensive flooding (FEMA reimbursement).

**TRANSPORTATION REVENUE, DISBURSEMENTS AND CASH BALANCES
FOR FISCAL YEARS 2000 AND 2001**

(Without Regard to Fund Year)

(Amounts Expressed in Thousands)

JUNE 30, 2001

DISBURSEMENTS DESCRIPTION:	F.Y. 2000	F.Y. 2001	NET CHANGE 2000/2001	% CHANGE 2000/2001	NOTES
<u>PERSONAL SERVICE</u>					
Salaries and Wages	\$209,517	\$218,653	\$9,136	4.4%	(1)
Fringe Benefits	113,976	120,660	6,684	5.9%	
Overtime (Does not Include Fringes)	13,940	13,794	(146)	(1.0%)	
Purchased Personal Service	3,917	4,875	959	24.5%	
Employee Awards, Prizes and Bonuses	0	35	35	N/A	
Early Retirement	0	10,444	10,444	N/A	(2)
Tuition Reimbursement	115	97	(18)	(15.3%)	
Seminars - Direct Bill and Registration	642	562	(80)	(12.5%)	
Other Payroll Costs (EEO, Collective Barg., Central Acct., Payroll Processing)	2,368	3,643	1,274	53.8%	
TOTAL PERSONAL SERVICE	\$344,475	\$372,764	\$28,289	8.2%	
<u>SUPPLIES AND MAINTENANCE</u>					
General Maintenance:					
Building and Structures (Maintenance)	\$1,645	\$1,995	\$350	21.3%	
Building Equipment, Self-Repairs and Maintenance (Supplies)	3,822	4,048	226	5.9%	
Communication Equipment (Maintenance and Supplies)	261	123	(138)	(52.8%)	
Shipping, Moving (Service and Supplies)	521	463	(57)	(11.0%)	
Data Processing, Software and Mainframe (Maintenance)	2,941	2,333	(608)	(20.7%)	
General and Other (Not Otherwise Listed)	8,176	2,919	(5,256)	(64.3%)	(3)
Housekeeping Service/Repair (Janitorial Service, Refuse Collection, Pest Control)	4,684	5,100	416	8.9%	
License Plates, Stickers, Certificates (Supplies)	198	2	(196)	(99.1%)	
Maintenance and Repairs (Equipment, Copying, etc.)	1,208	867	(341)	(28.2%)	
Motor Vehicle and Aircraft Expense (Fuel, Lubricants, Tires, Parts, Repairs, etc.)	16,087	17,559	1,472	9.1%	(4)
Office, Data Processing, Educational, Recreational (Supplies)	3,054	3,127	73	2.4%	
Printing, Binding, Advertising (Supplies)	789	995	207	26.2%	
Rentals (Buildings, Equipment, Storage, etc.)	4,583	3,686	(896)	(19.6%)	
Testing (Supplies)	125	124	(0)	(.1%)	
Travel (In-State, Out-of-State)	993	968	(25)	(2.5%)	
Utilities (Fuel, Oil, Electric, Water/Sewage, Telephone)	13,090	12,540	(550)	(4.2%)	
Subtotal General Maintenance	\$62,176	\$56,851	(\$5,325)	(8.6%)	
Roadway Maintenance:					
Janitorial - Rest Areas (Service)	\$9,434	\$9,346	(\$88)	(.9%)	
Lands and Buildings	14,530	14,202	(328)	(2.3%)	
Landscaping Materials	143	177	34	23.6%	
Road Maintenance Materials (Aggregate, Bituminous, Cement, Guardrail Supplies)	12,269	10,353	(1,916)	(15.6%)	
Roads, Bridges, Trails, Walks, Ground Structures (Supplies and Service)	2,257	2,470	213	9.4%	
Snow & Ice Materials	21,433	17,500	(3,932)	(18.3%)	
Traffic Control Materials	3,581	3,816	235	6.6%	
Subtotal Roadway Maintenance	\$63,646	\$57,864	(\$5,782)	(9.1%)	
TOTAL MAINTENANCE	\$125,822	\$114,715	(\$11,107)	(8.8%)	
<u>EQUIPMENT</u>					
Cleaning, Maintenance, Education (Lab, Lathes, Projectors, TV, VCR, etc.)	\$1,009	\$577	(\$432)	(42.8%)	
Communication (Telephones, FAX, Radios, Answering, etc.)	433	981	547	126.4%	
Construction, Agriculture & Grounds Keeping (Graders, Mowers, Tractors, etc.)	4,265	4,846	580	13.6%	
Copying and Printing	500	403	(97)	(19.4%)	
Data Processing and Telecommunication	6,409	6,927	519	8.1%	
Motor Vehicles/Aircraft (Autos, Vans, Buses, Trucks-1-ton, Airplanes, etc.)	4,718	5,647	929	19.7%	
Office (Desks, Chairs, Typewriters, Filing Cabinets, etc.)	637	474	(163)	(25.6%)	
Other (Not Otherwise Listed)	452	413	(38)	(8.5%)	
Rolling Stock (Trucks, Loaders, Trailers, Testing, Aerial, etc.)	12,992	17,753	4,761	36.6%	(5)
TOTAL EQUIPMENT	\$31,416	\$38,021	\$6,606	21.0%	

Notes:

- (1) Increase in Salaries and Wages due to 27 pay periods, instead of the normal 26, posted during FY 2000.
- (2) No Early Retirement payments made in FY 1999 - New Retirement program in FY 2000.
- (3) In FY 2000, per H.B. 640, Section 4.05, \$3.5 million was transferred directly from the Highway fund to General Revenue to cover services provided by the Department of Taxation. In FY 1999 \$4.3 million was paid to the Department of Taxation by ISTV.
- (4) Fuel expenditures are up \$1.7 million. Aircraft supplies are up \$0.7 million. Vehicle - Oil and Lubricants are up \$0.3 million. Insurance Costs are down \$1.2 million as insurance expense for FY 2000 coverage was not paid until July, 2000.
- (5) Fifteen (15) trucks were acquired at a cost of \$1.3 million to prepare for the possible cancellation of the lane mile agreement with the City of Columbus. Pavement , Loader, and Storm Sewer/Culert maintenance equipment purchases increased \$2.8 million.

**TRANSPORTATION REVENUE, DISBURSEMENTS AND CASH BALANCES
FOR FISCAL YEARS 2000 AND 2001**

(Without Regard to Fund Year)

(Amounts Expressed in Thousands)

JUNE 30, 2001

DISBURSEMENTS DESCRIPTION:	F.Y. 2000	F.Y. 2001	NET CHANGE 2000/2001	% CHANGE 2000/2001	NOTES
<u>HIGHWAY CONSTRUCTION</u>					
Planning	\$11,962	\$12,212	\$251	2.1%	(6)
Consultant Contracts	42,365	88,643	46,278	109.2%	
Right of Way	43,188	65,115	21,928	50.8%	
Subtotal Other Construction	\$97,514	\$165,971	\$68,456	70.2%	
Highway Construction (New Construction, Repair/Replacement, Local Routes, Safety)	\$976,423	\$1,088,660	\$112,237	11.5%	(7)
Congestion Mitigation	1,105	1,432	327	29.6%	
Highway Monitoring (Weight in Motion, Weather Sensors, Intermodal Facility)	734	445	(290)	(39.4%)	
Interstate Maintenance Contracts	7,333	4,608	(2,725)	(37.2%)	
MPO/County/Municipal/Other States/ODNR/Metro Parks/Discretionary	4,858	9,395	4,537	93.4%	
Noise Walls	7,675	10,793	3,118	40.6%	
Other	825	3,204	2,378	288.2%	
Railroads	9,863	16,533	6,670	67.6%	
Research/Geological Survey, Colleges, Universities, Private Companies, etc.	3,923	4,146	223	5.7%	
Rest Areas	1,702	585	(1,117)	(65.6%)	
Ride Share	19	984	964	5,009.2%	
Roadway Maintenance (Guardrail, Fencing, Mowing, Pavement, Preventive Maint.)	13,458	19,770	6,312	46.9%	
Traffic (Pavement Marking, Signals, Lighting, Signs)	39,493	35,387	(4,106)	(10.4%)	
Subtotal Highway Construction	\$1,067,413	\$1,195,942	\$128,529	12.0%	
TOTAL HIGHWAY CONSTRUCTION	\$1,164,927	\$1,361,913	\$196,986	16.9%	
<u>SUBSIDIES (Grants to Local Governments)</u>					
Public Transportation	\$55,011	\$64,385	\$9,373	17.0%	(8)
Aviation	2,251	3,285	1,034	45.9%	
Rail	1,918	3,304	1,386	72.3%	
Other	3,165	1,968	(1,197)	(37.8%)	
	\$62,346	\$72,942	\$10,596	17.0%	
LOANS (Governmental/Non-Governmental Entities)	\$19,657	\$27,822	\$8,165	41.5%	
BOND PAYMENTS (Principal and Interest)	\$40,741	\$39,329	(\$1,413)	(3.5%)	
MISCELLANEOUS	\$5,744	\$4,659	(\$1,086)	(18.9%)	
REFUNDS	\$2,212	\$2,700	\$488	22.1%	
GRAND TOTAL DISBURSEMENTS	\$1,797,340	\$2,034,866	\$237,525	13.2%	
CASH BALANCE					
	F.Y. 1999	F.Y. 2000	NET CHANGE 1999/2000	% CHANGE 1999/2000	
Beginning Cash Balance - July 1	\$975,875	\$1,286,134	\$310,259	31.8%	
Total Revenue and Receipts thru June 30	2,107,599	1,919,481	(188,118)	(8.9%)	
Subtotal Cash	\$3,083,474	\$3,205,615	\$122,141	4.0%	
Less Disbursements thru June 30	1,797,340	2,034,866	237,525	13.2%	
CASH BALANCE AS OF JUNE 30	\$1,286,134	\$1,170,749	(\$115,385)	(9.0%)	

Notes:

- (6) Contracts awarded in FY 1999 exceeded FY 1998 by \$60 million. The expenditures for those contracts awarded in FY 1999 (mostly expensed during FY 2000) have increased accordingly.
- (7) Expenditures have increased for Bridge Repair/Replacement, Bridge Maintenance, and 4-Lane Pavement Construction/Replacement.
- (8) Cleveland Transit Station - \$5.3 million. Akron Metro Regional Transit Authority - Buses - \$4.3 million.

SUMMARY OF FUNDS ACCOUNTS AS OF JUNE 30, 2000*

(Amounts Expressed in Thousands)

JUNE 30, 2000

FUND	HIGHWAY OPERATIONS			BUILDING FUND	HIGHWAY OBLIGATION BOND FUNDS		SIB	STATE SPECIAL REVENUE	FEDERAL SPECIAL REVENUE	GENERAL REVENUE	TOTAL ALL FUNDS
HOUSE BILL NUMBER	HB163	HB210 HB107-152	TOTAL	HB336	FUND 042 HB163 HB210-107	FUND 041 HB107-152	HB163 HB210 HB748	HB163 HB210 HB107	HB163 HB210 HB107-152	HB283 HB215-117 HB152-298-111	
APPROPRIATION YEAR	2000	1999-98-97 1996-1995		1999-98-97 1996-1995 1994-1993	2000-1999 1998-1997	1996-1995	2000-1999 1998-1997	2000-1999 1998-97-96	2000-1999 1998-1997 1996-95-94	2000-99-98 1997-96-95 1994-93-92	
Beginning Balance and Revenue											
Cash Balance June 30, 1999		926,308	926,308	3,982	207,237	9,856	131,123	7,066	562		1,286,134
Revenue and Receipts											
Add: Bond Sales					225,000		20,000				245,000
Premium (Discount) on Bond Sales					4,469		(38)				4,431
Motor Vehicle Fuel Tax	712,561	139,519	852,080								852,080
M. V. Fuel, Truck Reg., Permits, IRP	139,701	5,510	145,211								145,211
Investment Income	44,706		44,706	100	6,722		7,030		28		58,585
License Plate Fees - Special	7,807		7,807								7,807
Federal Aid - Highway	629,535		629,535								629,535
Federal Aid - Public Transit	33,801		33,801								33,801
Federal Aid - Aviation	122		122								122
Federal Aid - Rail											
Local Govt. Participation	30,171		30,171								30,171
State Infrastructure Bank - Federal							22,026				22,026
State Infrastructure Bank - State											
R. R. and Commercial Concerns	245		245								245
Local Agency - Public Transit	657		657								657
Sales of Goods and Services:											
- Inter-Agency	1,292		1,292								1,292
- Public	1,755		1,755								1,755
Right-of-Way Receipts	3,104		3,104								3,104
Right-of-Way - Cellular Towers	581		581								581
Permits - OS/OW, Advertising	5,291		5,291								5,291
Damage Claims	1,600		1,600								1,600
Refunds	3,730		3,730		0			2			3,732
Licenses/Fees - Atty. General	488		488								488
ODOT Memorial Fund											
Rail Development								217			217
Loan Repayments							6,660	835			7,494
Loan Servicing Fees							22	26			48
Transit Capital Fund								9,000			9,000
Congestion Mitigation Fund											
Total Cash Additions	1,617,148	145,029	1,762,177	100	236,191		55,699	10,079	28		2,064,274
TRANSFER											
Transfer to:											
Misc. Cash Transfers - In	229,074	435,510	664,584		154,770		77,012	3,587	1,286		901,239
From General Revenue Fund										42,715	42,715
Total Receipts & Transfers In	1,846,222	580,539	2,426,761	100	390,961		132,711	13,667	1,314	42,715	3,008,228
Transfer from:											
Misc. Cash Transfers - Out	374,452	290,132	664,584		144,914	9,856	77,012	3,587	1,286		901,239
Cash Reconciliation to OBM											
MARCS - Public Safety	93		93								93
Dept. of Taxation	3,462		3,462								3,462
Debt Service for Hilltop Project	3,953		3,953								3,953
Dept. of Development	15,000		15,000								15,000
Department of Public Safety	165,000		165,000								165,000
Net Increase	1,284,261	290,407	1,574,669	100	246,047	(9,856)	55,699	10,079	28	42,715	1,919,481
Total Available	1,284,261	1,216,716	2,500,977	4,081	453,284		186,822	17,146	591	42,715	3,205,615

SUMMARY OF FUNDS ACCOUNTS AS OF JUNE 30, 2000 (Cont'd)*

(Amounts Expressed in Thousands)

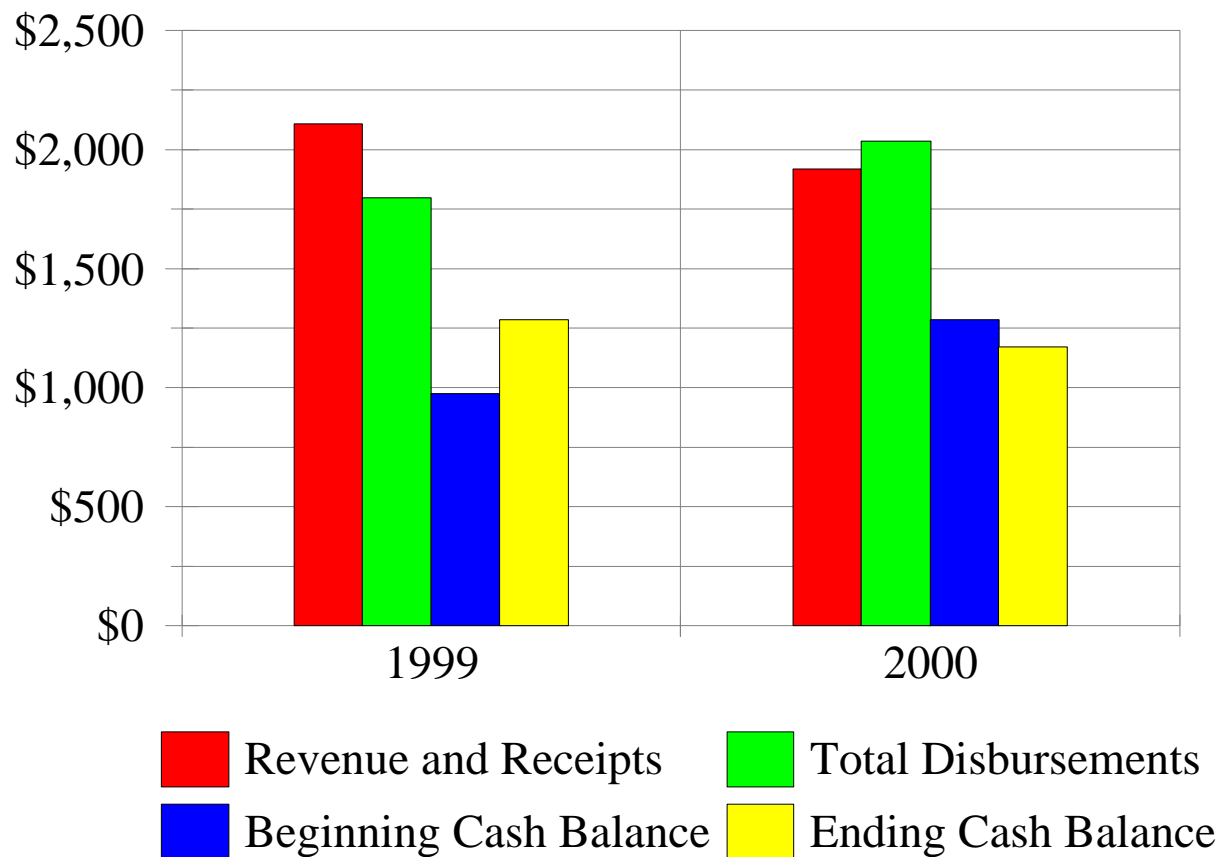
JUNE 30, 2000

FUND	HIGHWAY OPERATIONS			BUILDING FUND	HIGHWAY OBLIGATION BOND FUNDS		SIB	STATE SPECIAL REVENUE	FEDERAL SPECIAL REVENUE	GENERAL REVENUE	
HOUSE BILL NUMBER	HB163	HB210 HB107-152	TOTAL	HB336	FUND 042 HB163 HB210-107	FUND 041 HB107-152	HB163 HB210 HB748	HB163 HB210 HB107	HB163 HB210 HB107-152	HB283 HB215-117 HB152-298-111	TOTAL ALL FUNDS
APPROPRIATION YEAR	2000	1999-98-97 1996-1995		1999-98-97 1996-1995 1994-1993	2000-1999 1998-1997	1996-1995	2000-1999 1998-1997	2000-1999 1998-97-96	2000-1999 1998-1997 1996-95-94	2000-99-98 1997-96-95 1994-93-92	
Ending Cash Balance											
Total Available	1,284,261	1,216,716	2,500,977	4,081	453,284		186,822	17,146	591	42,715	3,205,615
In Transit JUNE 30, 1999											
Initiated for Payment	832,373	801,629	1,634,001	3,796	278,108		70,603	5,518	125	42,715	2,034,866
Total Payable	832,373	801,629	1,634,001	3,796	278,108		70,603	5,518	125	42,715	2,034,866
In Transit JUNE 30, 2000											
Expended 7-1-99 to 6-30-00	832,373	801,629	1,634,001	3,796	278,108		70,603	5,518	125	42,715	2,034,866
Cash Balance (Total Available less Expended)	451,889	415,087	866,976	286	175,176		116,219	11,628	466	0	1,170,749
Unvouchered Cash (Cash Balance less Initiated for Payment)	451,889	415,087	866,976	286	175,176		116,219	11,628	466	0	1,170,749
APPROPRIATED REVENUE											
Revenue Needed to Meet Appropriations											
Bonds Authorized				23,894	72,500	81,425	46,721				224,540
Premium (Discount) on Bond Sales					(7,696)						(7,696)
Motor Vehicle Fuel Tax	122,439	(52,521)	69,918								69,918
M. V. Fuel, Truck Reg., Permits, IRP	(7,026)		(7,026)								(7,026)
Investment Income	(9,706)		(9,706)		(6,188)	(8,251)	(7,030)				(31,174)
License Plate Fees - Special	(1,407)		(1,407)								(1,407)
Federal Aid - Highway	981,050	173,951	1,155,001				25,695				1,180,696
Federal Aid - Public Transit	97,516	34,530	132,046								132,046
Federal Aid - Aviation	905	0	906								906
Federal Aid - Rail									534		534
Local Govt. Participation	23,887	2,401	26,289								26,289
R. R. and Commercial Concerns	2,255		2,255								2,255
Local Agency - Public Transit	3,406	4	3,410								3,410
Sales of Goods and Services											
Inter-Agency	8		8								8
Public	1,045		1,045								1,045
Right-of-Way Receipts	(3,385)		(3,385)								(2,285)
Permits - OS/OW, Advertising	709		709								709
Damage Claims	(200)		(200)								(200)
Refunds	115		115		(111)	(161)					(157)
Licenses/Fees - Atty. General	(488)		(488)								(488)
ODOT Memorial Fund								3			3
Rail Development								2,030			2,030
Transit Capital Fund											
Congestion Mitigation Fund								50			50
Department of Public Safety	(5,000)		(5,000)								(5,000)
Dept. of Development	2,000		2,000								2,000
Dept. of Taxation	3,462		3,462								3,462
Unappropriated Revenue	(920)	(210,889)	(211,809)		57,172	(73,013)					(227,650)
General Revenue										45,528	45,528
MARCS - Public Safety	(2,907)		(2,907)								(2,907)
Debt Service for Hilltop Project	(347)		(347)								(347)
Total Unexpended Appropriation	1,659,020	362,564	2,021,864	24,180	290,853		181,605	13,710	1,000	45,528	2,578,460
Obligations & Budgeted Program											
Obligations	1,138,389	281,415	1,419,804	2,885	270,633		72,727	11,598		42,578	1,820,225
Budgeted to June 30, 2000	520,911	81,149	602,060	21,295	20,220		108,878	2,113	1,000	2,949	758,515

**TRANSPORTATION REVENUES, DISBURSEMENTS AND CASH BALANCES
FOR FISCAL YEARS 1999 AND 2000**

(Amounts Expressed in Millions)

JUNE 30, 2000



FUNDS STATEMENT AS OF JUNE 30, 2000
HB 163 & HB 283 - FISCAL YEAR 2000

(Amounts Expressed in Thousands)

JUNE 30, 2000

<u>SOURCE</u>	<u>APPROPRIATION</u>	<u>ADJUSTMENT</u>	<u>ADJUSTED APPROPRIATION</u>	<u>CASH TRANSFER</u>	<u>REVENUE RECEIVED</u>	<u>CASH NEEDED</u>
Bonding Authority	\$225,000	\$23,704	\$248,704	\$3,606	225,000	\$20,099
- Investment Income					6,722	(6,722)
- Premium (Discount) on Bond Sales					4,469	
- Canceled Warrants					0	(0)
Transportation Building Fund		20,578	20,578			20,578
- Investment Income					100	(100)
Motor Vehicle Fuel Tax	835,000		835,000		712,561	122,439
Motor Vehicle Fuel. Truck Reg., Permits	132,675		132,675		139,701	(7,026)
Investment Income	35,000		35,000		44,706	(9,706)
License Plate Fees	6,400		6,400		7,807	(1,407)
Federal Aid - Highway	900,000	362,993	1,262,993	(348,143)	629,535	981,601
- Canceled Warrants					539	(539)
Federal Aid - Public Transit	46,885	58,707	105,592	(25,714)	33,801	97,504
- Canceled Warrants						
Federal Aid - Aviation	405	610	1,015	(13)	122	905
Federal Aid - Rail	1,000		1,000			1,000
- Investment Income					28	(28)
State Infrastructure Bank	95,664	47,932	143,597	79	22,026	121,492
- Bonding Authority		15,585	15,585		20,000	(4,415)
- Premium (Discount) on Bond Sales					(38)	38
- Investment Income					7,030	(7,030)
- Loan Repayments					6,660	(6,660)
- Loan Servicing Fees					22	(22)
Local Government Participation	50,000	22,932	72,932	18,639	30,171	24,122
- Canceled Warrants					235	(235)
Railroads and Commercial Concerns	2,500		2,500		245	2,255
Local Agency - Public Transit	1,002	2,904	3,906	(157)	657	3,406
- Canceled Warrants						
Sale of Goods & Services - Inter Agency	1,300		1,300		1,292	8
Sale of Goods & Services - Public	2,800		2,800		1,755	1,045
Right-of-Way Receipts	300		300		3,104	(2,804)
Right-of-Way Receipts - Cellular Towers					581	(581)
Permits, OS/OW - Advertising	6,000		6,000		5,291	709
Damage Claims	1,400		1,400		1,600	(200)
Refunds	3,000		3,000		2,885	115
Licenses/Fees - Attorney General					488	(488)
ODOT Memorial Fund	5		5			5
Rail Development	1,269	4,200	5,469		217	5,252
- Canceled Warrants					2	(2)
- Transfer/Corporate Franchise Tax						
- Inter-Agency						
- Loan Repayments					835	(835)
- Loan Servicing Fees					26	(26)
Transit Capital Fund	9,000		9,000		9,000	
Congestion Mitigation Fund	50		50			50
Public Safety Fund	(170,000)		(170,000)		(165,000)	(5,000)
Department of Development	(13,000)		(13,000)		(15,000)	2,000
Disaster Services						
Unappropriated Revenue - Fund 002	33,882	175,279	209,161	276,333		(67,172)
- Canceled Warrants					72	(72)
MARCS - Public Safety	(3,000)		(3,000)		(93)	(2,907)
Department of Taxation					(3,462)	3,462
Debt Service for Hilltop Project	(4,300)		(4,300)		(3,953)	(347)
General Revenue	45,848	10,266	56,114		21,654	34,460
TOTAL	\$2,246,085	\$745,690	\$2,991,775	(75,369)	\$1,753,391	\$1,313,754

TOTAL OPERATING DISBURSEMENTS BY DIVISION*
FOR THE PERIOD JULY 1 THRU JUNE 30

(Without Regard to Fund Year)

(Amounts Expressed in Thousands)

JUNE 30, 2000

	DISTRICT/DIVISION	F.Y. 1999	F.Y. 2000	NET CHANGE 1999/2000	% CHANGE 1999/2000	NOTES
1	LIMA	\$27,564	\$30,657	\$3,093	11.2%	(1)
2	BOWLING GREEN	31,806	34,783	2,976	9.4%	(1)
3	ASHLAND	36,820	38,089	1,269	3.4%	(1)
4	RAVENNA	51,184	54,309	3,125	6.1%	(1)
5	NEWARK	33,915	33,018	(897)	(2.6%)	(1)
6	DELAWARE	43,716	46,451	2,735	6.3%	
7	SIDNEY	34,715	38,071	3,356	9.7%	(1)
8	LEBANON	40,899	43,457	2,558	6.3%	(1)
9	CHILlicoTHE	27,243	31,976	4,732	17.4%	(1)
10	MARIETTA	29,512	30,176	665	2.3%	
11	NEW PHILADELPHIA	31,655	32,610	955	3.0%	
12	CLEVELAND	38,736	42,335	3,599	9.3%	(1)
	<i>SUBTOTAL DISTRICTS</i>	<i>\$427,766</i>	<i>\$455,933</i>	<i>\$28,167</i>	<i>6.6%</i>	
13	OFFICE OF QUALITY	\$979	\$410	(\$569)	(58.1%)	(2)
14	CHIEF OF STAFF	3,011	3,266	255	8.5%	
15	CHIEF LEGAL COUNSEL	1,162	1,317	154	13.3%	
16	DIRECTOR'S OFFICE	1,297	1,553	256	19.7%	
17	QUALITY & HUMAN RESOURCES	3,327	3,770	443	13.3%	
18	FINANCE AND FORECASTING	12,357	8,634	(3,723)	(30.1%)	(3)
19	FACILITIES & EQUIPMENT MANAGEMENT	29,999	33,563	3,564	11.9%	(4)
20	PLANNING	10,407	11,311	903	8.7%	
21	PRODUCTION MANAGEMENT	19,259	17,574	(1,685)	(8.7%)	
22	HIGHWAY OPERATIONS	20,111	21,043	932	4.6%	
23	ASSISTANT ATTORNEY GENERAL	2,270	2,480	209	9.2%	
24	RAIL COMMISSION	1,724	1,874	150	8.7%	
26	CONTRACT ADMINISTRATION		2,783	2,783	N/A	(5)
28	INFORMATION TECHNOLOGY	18,038	19,872	1,834	10.2%	(6)
	<i>SUBTOTAL CENTRAL OFFICE</i>	<i>\$123,941</i>	<i>\$129,449</i>	<i>\$5,508</i>	<i>4.4%</i>	
	GRAND TOTAL OPERATING DISBURSEMENTS	\$551,707	\$585,382	\$33,675	6.1%	

*Includes All Highway and Non-Highway Operating Disbursements

- (1) - Expenditures for road maintenance contracts have increased for Districts 1, 2, 3, 4, 5, 7, 8, 9, 11 and 12 over the same period last year. Expenditures for equipment have increased for Districts 1, 7 and 9 over the same period last year. Expenditures for road maintenance contracts have decreased for District 5 over the same period last year. No Early Retirement payments made in FY 1999 - New Retirement program in FY 2000
- (2) - Office of Quality's resources were reallocated to other areas during the 2nd quarter of FY 2000.
- (3) - In FY 2000, per H.B. 640, Section 4.05, \$3.5 million was transferred directly from the Highway fund to General Revenue to cover services provided by the Department cover services provided by the Department of Taxation. In FY 1999 \$4.3 million was paid to the Department of Taxation by ISTV.

TOTAL CAPITAL DISBURSEMENTS BY DIVISION*
FOR THE PERIOD JULY 1 THRU JUNE 30

(Without Regard to Fund Year)

(Amounts Expressed in Thousands)

JUNE 30, 2000

	<u>DISTRICT/DIVISION</u>	<u>F.Y. 1999</u>	<u>F.Y. 2000</u>	<u>NET CHANGE 1999/2000</u>	<u>% CHANGE 1999/2000</u>	<u>NOTES</u>
1	LIMA	\$52,609	\$59,575	\$6,966	13.2%	
2	BOWLING GREEN	102,485	113,736	11,251	11.0%	
3	ASHLAND	78,711	77,871	(840)	(1.1%)	
4	RAVENNA	127,039	146,556	19,517	15.4%	
5	NEWARK	71,462	107,615	36,153	50.6%	
6	DELAWARE	142,672	179,214	36,542	25.6%	
7	SIDNEY	75,885	76,064	179	0.2%	
8	LEBANON	130,958	214,748	83,790	64.0%	(7)
9	CHILLICOTHE	47,664	53,761	6,096	12.8%	
10	MARIETTA	75,281	63,920	(11,360)	(15.1%)	
11	NEW PHILADELPHIA	68,216	54,420	(13,796)	(20.2%)	
12	CLEVELAND	150,478	166,656	16,178	10.8%	
	<i>SUBTOTAL DISTRICTS</i>	<u>\$1,123,460</u>	<u>\$1,314,136</u>	<u>\$190,676</u>	<u>17.0%</u>	
13	OFFICE OF QUALITY	\$489	\$204	(\$285)	(58.3%)	
14	CHIEF OF STAFF	24,889	22,209	(2,680)	(10.8%)	
15	CHIEF LEGAL COUNSEL				N/A	
16	DIRECTOR'S OFFICE	104	205	101	97.1%	
17	QUALITY & HUMAN RESOURCES	9		(9)	(100.0%)	
18	FINANCE AND FORECASTING				N/A	
19	FACILITIES & EQUIPMENT MANAGEMENT	7,185	4,350	(2,836)	(39.5%)	
20	PLANNING	79,199	92,354	13,155	16.6%	(8)
21	PRODUCTION MANAGEMENT	569	2,026	1,457	256.3%	
22	HIGHWAY OPERATIONS	4,838	5,210	372	7.7%	
23	ASSISTANT ATTORNEY GENERAL				N/A	
24	RAIL COMMISSION	4,891	8,751	3,860	78.9%	
26	CONTRACT ADMINISTRATION		39	39	N/A	(5)
28	INFORMATION TECHNOLOGY				N/A	
99	FUNDS PENDING DISTRIBUTION					
	<i>SUBTOTAL CENTRAL OFFICE</i>	<u>\$122,173</u>	<u>\$135,348</u>	<u>\$13,175</u>	<u>10.8%</u>	
	GRAND TOTAL CAPITAL DISBURSEMENTS	<u>\$1,245,633</u>	<u>\$1,449,484</u>	<u>\$203,851</u>	<u>16.4%</u>	
	GRAND TOTAL CAPITAL AND OPERATING DISBURSEMENTS	<u>\$1,797,340</u>	<u>\$2,034,866</u>	<u>\$237,525</u>	<u>13.2%</u>	

*Includes All Highway and Non-Highway Capital Disbursements

(4) - Increase in expenditures due to additional truck purchases made by Equipment Management to prepare for the possible cancellation of the lane mile agreement with the City of Columbus. Fifteen (15) trucks were funded under the program at a cost of \$1.34 million. The lane mile agreement with Columbus was not canceled and the trucks were purchased from Central Office by Districts 2, 4, 6, 8, 11 and 12.

(5) - New Division set up in FY 2000.

(6) - Increase due to upgrades on mainframe, telecommunications, and district network switches.

(7) - Increase due to the reconstruction of Ft. Washington Way in Cincinnati.

(8) - FY 2000 - Cleveland Transit Station - \$5.3 million. Akron Metro Regional Transit Authority - Buses - \$4.3 million.

STATEWIDE OPERATING DISBURSEMENTS BY COST CENTER

FOR THE PERIOD JULY 1 THRU JUNE 30

(Without Regard to Fund Year)

(Amounts Expressed in Thousands)

JUNE 30, 2000

		F.Y. 1999	F.Y. 2000	NET CHANGE 1999/2000	% CHANGE 1999/2000	NOTES
DIRECTOR'S OFFICE:						
1000	DIRECTOR	\$462	\$465	\$3	0.7%	
1210	BUSINESS MANAGEMENT	145	98	(46)	(32.1%)	
1220	FIELD OPERATIONS	341	634	293	86.0%	
1230	TRANSPORTATION POLICY	167	58	(109)	(65.1%)	
1300	OFFICE OF QUALITY	802	327	(476)	(59.3%)	(1)
1400	CHIEF OF STAFF	136	256	120	88.4%	
1410	TOURIST INFORMATION CENTER	1,224	1,240	16	1.3%	
1420	OFFICE OF COMMUNICATIONS	601	516	(85)	(14.1%)	
1430	ECONOMIC DEVELOPMENT	265	298	33	12.3%	
1440	LEGISLATIVE SERVICES	124	155	31	24.6%	
1500	CHIEF LEGAL COUNSEL	854	1,075	222	26.0%	
1510	COURT OF CLAIMS	4,325	4,377	52	1.2%	
1550	ATTORNEY GENERAL	1,834	1,942	108	5.9%	
1600	DISTRICT DEPUTY DIRECTOR	3,667	3,926	260	7.1%	
TOTAL		\$14,947	\$15,368	\$421	2.8%	
BUSINESS MANAGEMENT ADMINISTRATION:						
2000	BUSINESS & HUMAN SVS ADM	\$2,880	\$3,110	\$230	8.0%	
2100	FINANCE	5,431	1,247	(4,184)	(77.0%)	(2)
2110	ACCOUNTING	6,819	6,893	73	1.1%	
2120	PAYROLL & FEDERAL ACCOUNTING	1,045	1,104	59	5.7%	
2200	HUMAN RESOURCES	353	382	29	8.2%	
2210	PERSONNEL	4,084	3,891	(194)	(4.7%)	
2220	LABOR RELATIONS	480	493	13	2.7%	
2230	TRAINING	998	1,045	46	4.7%	
2250	ENGINEER IN TRAINING		19	19	N/A	(3)
2300	BUSINESS SERVICES	493	729	236	47.8%	
2310	FACILITIES	36,285	35,343	(942)	(2.6%)	
2320	EQUIPMENT & SUPPORT SERVICES	1,660	1,518	(141)	(8.5%)	
2330	GARAGE	4,371	5,609	1,238	28.3%	(4)
2400	INFORMATION TECHNOLOGY	5,411	5,855	443	8.2%	
2410	APPLICATION SERVICES	5,504	6,027	523	9.5%	
2420	COMPUTER FACILITY SERVICES	11,245	12,181	936	8.3%	
TOTAL		\$87,059	\$85,444	(\$1,614)	(1.9%)	
PLANNING & LOCAL PROGRAMS ADMINISTRATION:						
3000	PLANNING & PROGRAMMING ADM	\$7,783	\$8,473	\$690	8.9%	
3010	DISTRICT PLANNING	593	824	231	38.9%	
3100	MULTI-MODAL PLANNING	238	203	(35)	(14.8%)	
3110	PUBLIC TRANSPORTATION	884	898	14	1.6%	
3120	AVIATION OPERATIONS	2,912	2,730	(182)	(6.2%)	
3130	AVIATION GRANTS	417	390	(27)	(6.5%)	
3140	RAIL	1,462	1,490	28	1.9%	
3170	AVIATION ADMINISTRATION		320	320	N/A	(3)
3180	LOCAL ASSISTANCE		34	34	N/A	(3)
3210	TECHNICAL SERVICES	3,516	3,480	(36)	(1.0%)	
3220	PLANNING	825	1,026	201	24.4%	
TOTAL		\$18,630	\$19,869	\$1,239	6.7%	

(1) - Office of Quality's resources were reallocated to other areas during the 2nd quarter of FY 2000.

(2) - In FY 2000, per H.B. 640, Section 4.05, \$3.5 million was transferred directly from the Highway fund to General Revenue to cover services provided by the Department of Taxation. In FY 1999 \$4.3 million was paid to the Department of Taxation by ISTV.

(3) - New Cost Center established during FY 2000.

(4) - Increase in the purchase of trucks and fleet vehicles, along with an increase in expenditures for the assembly of equipment on trucks.

STATEWIDE OPERATING DISBURSEMENTS BY COST CENTER

FOR THE PERIOD JULY 1 THRU JUNE 30

(Without Regard to Fund Year)

(Amounts Expressed in Thousands)

JUNE 30, 2000

		F.Y. 1999	F.Y. 2000	NET CHANGE 1999/2000	% CHANGE 1999/2000	NOTES
PRODUCTION ADMINISTRATION:						
4000	PRODUCTION ADM	\$9,979	\$9,092	(\$887)	(8.9%)	
4090	CONTRACT ADM		42	42	N/A	(3)
4100	PROJECT MANAGEMENT	289	396	107	37.0%	
4110	CONTRACTS & CONSULTANTS	3,655	4,030	375	10.2%	
4120	REAL ESTATE	3,030	2,925	(105)	(3.5%)	
4130	AERIAL ENGINEERING	3,758	3,666	(92)	(2.4%)	
4140	PRODUCTION & IN HOUSE DESIGN	10,892	11,437	545	5.0%	
4150	PROJECT COORDINATION	878	725	(153)	(17.4%)	
4160	ESTIMATING	1,145	1,096	(48)	(4.2%)	
4170	ENVIRONMENTAL SERVICES	1,887	1,938	51	2.7%	
4410	REAL ESTATE SE REGION	710	762	52	7.3%	
4420	REAL ESTATE NE REGION	1,007	1,016	9	0.9%	
4430	REAL ESTATE SW REGION	885	936	51	5.8%	
4440	REAL ESTATE NW REGION	700	715	15	2.1%	
TOTAL		\$38,815	\$38,777	(\$38)	(0.1%)	
HIGHWAY MANAGEMENT ADMINISTRATION:						
5000	HIGHWAY MANAGEMENT ADM	\$5,478	\$5,833	\$354	6.5%	
5100	ENGINEERING POLICY	400	526	126	31.4%	
5110	RESEARCH & DEVELOPMENT	18	0	(18)	(98.4%)	
5120	OFFICE OF HIGHWAY MANAGEMENT	1,665	1,582	(83)	(5.0%)	
5130	ADVERTISING DEVICE CONTROL	435	227	(208)	(47.8%)	
5140	PERMITS	950	923	(26)	(2.8%)	
5150	MATERIALS MANAGEMENT	4,490	4,471	(18)	(0.4%)	
5160	TRAFFIC	2,736	2,423	(313)	(11.4%)	
5170	SIGN SHOP	2,171	2,313	142	6.6%	
5180	STRUCTURAL DESIGN	2,989	3,035	46	1.5%	
5190	CONSTRUCTION ADM		42	42	N/A	(3)
5300	DISTRICT CONSTRUCTION ADM	20,412	21,618	1,206	5.9%	
5310	DISTRICT TESTING	4,876	4,808	(68)	(1.4%)	
5400	DISTRICT ROADWAY SERVICES	7,380	8,039	660	8.9%	
5410	DISTRICT TRAFFIC	9,573	9,410	(163)	(1.7%)	
5420	DISTRICT BRIDGE	5,144	4,827	(316)	(6.1%)	
5430	DISTRICT GARAGE	34,228	34,740	512	1.5%	
5440	DISTRICT LIGHTING MAINTENANCE	489	532	43	8.9%	
5500	EMERGENCY FUND	1,160	271	(889)	(76.6%)	(5)
TOTAL		\$104,592	\$105,621	\$1,029	1.0%	
COUNTIES & OUTPOSTS:						
6000	COUNTY MANAGER	\$4,097	\$3,118	(\$979)	(23.9%)	
6100 - 6900	COUNTIES & OUTPOSTS	154,320	155,147	826	0.5%	
TOTAL		\$158,417	\$158,265	(\$152)	(0.1%)	
7100	LANDS & BUILDINGS CENTRAL OFFICE	\$247	\$800	\$553	223.8%	
7110	LANDS & BUILDINGS ENVIRONMENTAL	338	328	(10)	(3.1%)	
7120	LANDS & BUILDINGS MAJOR NEW		3,712	3,712	N/A	(3)
8000	FRINGE BENEFITS	68,946	67,593	(1,353)	(2.0%)	
8100	FRINGE INTER-AGENCY SERVICES	4,404	5,039	634	14.4%	
9500	EARLY RETIREMENT		10,444	10,444	N/A	(6)
0000	VOUCHERED PAYROLL		12,035	12,035	N/A	(7)
	MAINTENANCE CONTRACTS	39,486	46,535	7,049	17.9%	
	ODOT MEMORIAL	3	1	(2)	(60.6%)	
	DEBT SERVICE	15,821	15,550	(271)	(1.7%)	
TOTAL		\$129,246	\$162,036	\$32,790	25.4%	
GRAND TOTAL OPERATING DISBURSEMENTS		\$551,707	\$585,382	\$33,675	6.1%	

(5) - Expenditures were higher in FY 1999 due to flood damage incurred in July 1998.

(6) - No Early Retirement payments made in FY 1999 - New Retirement program in FY 2000.

(7) - Last payroll voucher posted during FY 2000 had not been distributed to the Cost Center level as of June 30, 2000.

COMPARATIVE STATEMENT OF DISBURSEMENTS BY PROGRAM*

DURING THE 1996, 1997, 1998, 1999, AND 2000 FISCAL YEARS

(Without Regard To Fund Year)

(Amounts Expressed in Thousands)

JUNE 30, 2000

ITEM DESCRIPTION	F.Y. 1996	F.Y. 1997	F.Y. 1998	F.Y. 1999	F.Y. 2000
ADMINISTRATION AND OPERATIONS					
Personal Service - State	\$355,898	\$355,930	\$342,020	\$339,725	\$366,883
Maintenance - State	73,420	72,525	68,256	77,169	70,772
Equipment - State	14,834	17,518	14,402	9,024	9,774
Employee Incentives - State	40	34	41	28	35
Total Administration and Operations	\$444,192	\$446,007	\$424,719	\$425,945	\$447,464
CAPITAL IMPROVEMENTS					
Resurfacing, Rehabilitation and Restoration - State	\$75,601	\$93,081	\$144,124	\$150,449	\$197,361
Resurfacing, Rehabilitation and Restoration - Bond	18,048	11,902	2,034	212	16
Resurfacing, Rehabilitation and Restoration - Federal	155,892	166,686	192,820	173,219	202,750
Bridge Inspection, Rehabilitation, Replacement - State	16,966	21,128	61,339	53,532	53,389
Bridge Inspection, Rehabilitation, Replacement - Bond	18,659	21,078	3,438	869	14
Bridge Inspection, Rehabilitation, Replacement - Federal	69,144	105,177	86,852	87,328	94,869
Safety Upgrading - State	7,891	2,517	23,300	5,324	6,947
Safety Upgrading - Bond	3,977	3,144	753	72	
Safety Upgrading - Federal	16,141	16,397	15,154	17,818	19,061
Noise Walls - State		355	1,492	3,330	1,344
Beautification Program - Federal	2	10			
Major/New Construction - State	20,357	27,964	28,275	51,306	65,726
Major/New Construction - Bond	59,383	84,681	154,825	199,843	248,544
Major/New Construction - Federal	170,997	157,726	96,788	39,837	80,279
Major/New Discretionary - State		471	975	2,041	863
Major/New Discretionary - Federal		217	1,177	1,526	
Major Bridges - State		223	132	2,854	19,098
Major Bridges - Bond		765	17,234	22,469	29,533
Major Bridges - Federal		3,030	10,838	13,774	14,398
Statewide Programs - State		97	152	387	1,409
Statewide Programs - Federal		31	1,429	1,930	2,215
Metro Parks - State		548	2,896	1,628	2,502
Public Access Road to State Facilities - State	6,112	3,790	2,704	2,489	2,723
Local Government Projects - Local	17,436	25,331	36,800	42,974	36,434
Local Government Projects - Federal	119,989	144,147	121,559	78,548	74,185
Multi-Lane Reconstruction - State				4,771	17,899
Multi-Lane Reconstruction - Federal					8,627
Local Bridge Program - Federal		9,866	26,983	49,086	38,178
County Engineer Association - Federal		3,178	11,130	14,940	9,151
Small Cities (5,000-25,000) - Federal		2,160	4,231	8,983	6,974
Enhancement Program - Federal	4,613	7,500	10,504	13,221	12,980
Bicycle - Federal		3,017	3,666	3,750	4,153
Roadside Rest Areas, Construction and Upgrading - State	1,338	1,188	876	482	819
Roadside Rest Areas, Construction and Upgrading - Federal	1,830	870	1,664	1,152	4
Grade Crossing Improvements - Federal	17,277	10,595	10,598	8,071	11,056
Grade Crossing Pavement - Federal	1,843	1,762	508	737	4,129
DBE Federal Program - Federal	57	107	119	179	252
High Priority Projects - Federal					2,496
Rolling Stock - State	17,747	15,961	15,851	21,981	27,366
Lands and Buildings - State	6,385	8,452	7,281	6,703	10,520
Lease Payments - OBA - State	12,391	15,025	14,873	15,821	15,550
Building Capital Improvement - State	17,762	15,267	11,045	7,838	3,796
Transportation Building Fund - State	5,589				
Clermont County Interchange - State			166	84	
Miscellaneous Refunds				43	25
Total Capital Improvements	\$863,427	\$985,444	\$1,126,585	\$1,111,599	\$1,327,635

*Definitions of Programs in APPENDIX "B"

COMPARATIVE STATEMENT OF DISBURSEMENTS BY PROGRAM*
DURING THE 1996, 1997, 1998, 1999, AND 2000 FISCAL YEARS (Cont'd)

(Without Regard To Fund Year)

(Amounts Expressed in Thousands)

JUNE 30, 2000

ITEM DESCRIPTION	F.Y. 1996	F.Y. 1997	F.Y. 1998	F.Y. 1999	F.Y. 2000
MAINTENANCE CONTRACTS					
Roadside Rest Area Maintenance - Contractual - State	\$9,377	\$11,543	\$12,891	\$12,884	\$13,190
Highway Maintenance Contracts - State	68,745	70,223	50,845	60,657	63,920
Erosion Control, Seeding, Sodding, Mowing, etc. - State	2,983	1,506	382		
Total Maintenance Contracts	\$81,105	\$83,272	\$64,118	\$73,540	\$77,110
STATE INFRASTRUCTURE BANK					
Personal Service - State Infrastructure Bank - State					\$113
State Infrastructure Bank - Bond			19,187	37,558	24,013
State Infrastructure Bank - State			8,680	17,785	20,346
State Infrastructure Bank - Federal		35,000	12,902	23,335	26,132
Total State Infrastructure Bank		\$35,000	\$40,770	\$78,678	\$70,603
SPECIAL PURPOSE					
Planning and Research - State	\$2,213	\$2,064	\$2,221	\$1,951	\$2,565
Planning, Research and Highway Safety Program - Federal	11,739	11,830	13,592	11,425	13,964
Flood Emergency - State		3,053	1,070	2,830	1,980
Flood Emergency - Federal			830	15,523	5,033
ODOT Memorial Fund - State	25	9		3	1
Total Special Purpose	\$13,978	\$16,955	\$17,713	\$31,733	\$23,543
Total Disbursements for Highways	\$1,402,702	\$1,566,678	\$1,673,904	\$1,721,496	\$1,946,355
MODES					
Personal Service - Transportation Modes - State	\$5,176	\$5,184	\$5,138	\$4,588	\$5,051
Maintenance - Transportation Modes - State	1,477	1,726	1,688	1,891	1,994
Equipment - Transportation Modes - State	49	51	77	75	55
Intermodal Capital Grants - State			2,076	1,740	670
County Airport Improvement - State	2,789	2,848	2,674	2,251	3,285
Airport Improvement Program - Federal	195	233	305	252	148
County Airport Improvement Fund - State		204	220	26	4
Aviation - Lease Payments - State		285	97	79	581
Rickenbacker Airport Runway Improvements - State					230
Youngstown Intermodal - State		1,500	195	298	416
Youngstown-Warren Airport - State			243	358	942
Rural and Small Urban Transportation Assistance - Federal	5,646	3,855	5,710	6,192	9,141
Block Grants - Federal	2,979	8,111	25,422	18,490	21,815
M.P.O. Technical Studies - Federal	1,504	1,184	594	2,481	1,513
Rural Technical Assistance - Federal	243	195	562	833	611
Public Transportation Grants - State	27,542	24,551	23,340	20,048	24,488
Technical Assistance Program - State			15	37	31
Public Transportation Coordination Program - State	105	409	502	461	722
Elderly and Handicapped Transit Fare Assistance - State	3,009	2,922	3,272	3,239	3,284
Special Equipment - Elderly and Handicapped - Federal	2,122	844	3,128	2,177	3,389
Public Transportation Lease Payments - State	1,428	1,775	1,772	1,772	1,771
Public Transportation - Discretionary				3,356	743
Transit Capital Funds - Subsidy - State					524
Inter-Agency Coordination				196	
Ohio High Speed Rail Authority - State	20				
Division of Rail Transportation Development - State	2,232	4,164	1,111	2,066	3,665
Federal Rail - Federal	562	217	894	934	125
Rail Loans - State			2,525	1,640	3,313
Other Assistance - Local	109	539	241	252	
Port Assistance Authority- State	24	116	114	113	
Total Disbursements for Transportation Modes Programs	\$57,213	\$60,913	\$81,915	\$75,844	\$88,511
GRAND TOTAL	\$1,459,915	\$1,627,592	\$1,755,819	\$1,797,340	\$2,034,866

*Definitions of Programs in APPENDIX "B"

COMPARATIVE STATEMENT OF PAYROLL AND PERSONAL SERVICE EXPENDITURES DURING THE 1996, 1997, 1998, 1999, AND 2000 FISCAL YEARS

(Without Regard to Fund Year)

(Amounts Expressed in Thousands)

JUNE 30, 2000

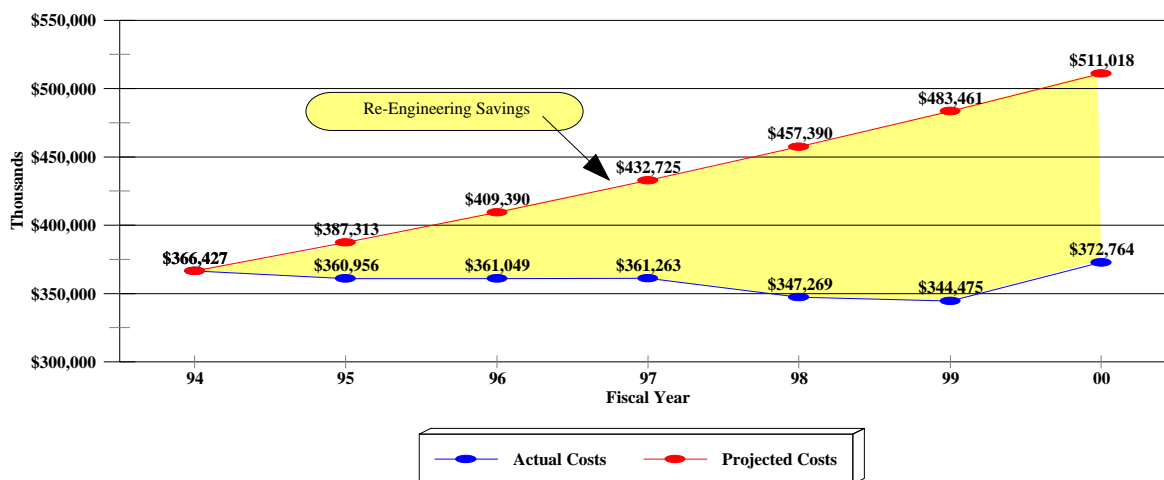
ITEM DESCRIPTION	F.Y. 1996 (**)	F.Y. 1997 (**)	F.Y. 1998 (**)	F.Y. 1999	F.Y. 2000
Salaries and Wages (*)	\$216,949	\$211,557	\$205,000	\$209,517	\$218,653
Fringe Benefits	121,787	117,520	115,324	113,976	120,660
Overtime (Does not Include Fringes)	12,713	12,103	10,000	13,940	13,794
Purchased Personal Services	4,934	4,059	4,469	3,917	4,876
Employee Awards, Prizes, and Bonuses					34
Early Retirement	1,488	12,778	9,555		10,444
Tuition Reimbursement	186	154	137	115	97
Seminars - Direct Bill and Registration	551	637	548	642	562
Other Payroll Costs (EEO, Coll. Barg., Central Acct., EAP, Payroll Processing)	2,441	2,455	2,236	2,368	3,643
Total Payroll and Personal Service Expenditures	\$361,049	\$361,263	\$347,269	\$344,475	\$372,764

(*) Includes Full-Time Permanent, Part-Time, and Seasonal Staff.

(**) Fiscal Year 1998 Annual Report figures have been changed to reflect a slightly revised group of items identified as Personal Service expenditures.

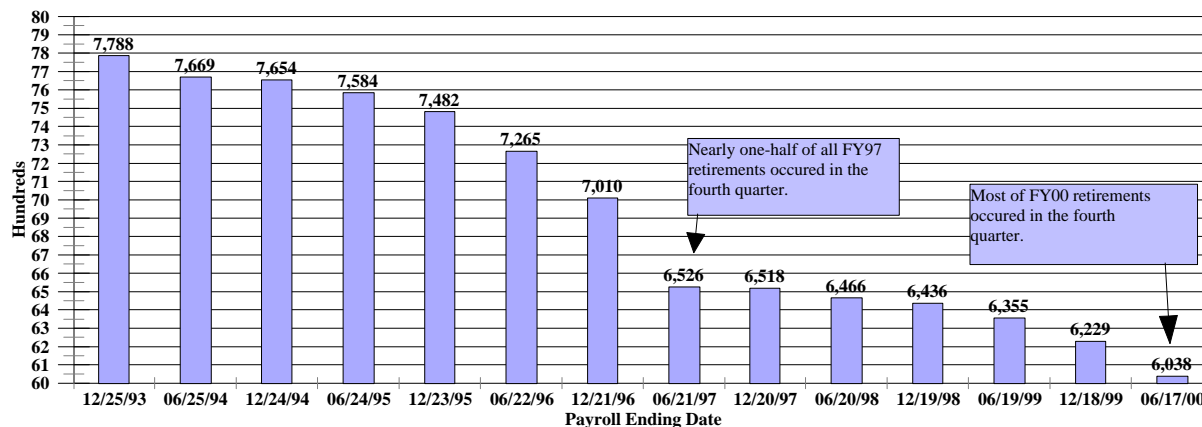
Previously reported figures, determined on a program item compilation basis, are now reported on an object code basis.

Payroll and Personal Service Expenditures increased at 5.7% per year over Fiscal Years 1987 through 1994. Had this trend continued, payroll and personal service costs were projected to reach \$511 million by June 2000. Re-Engineering by the Department has resulted in a cumulative cost avoidance of nearly \$534 million in personal services.



These savings are the result of the Department's Vision 2000 to have a lean, diversified and effective workforce. Full time permanent staff levels have been reduced by 21% since June 1994, resulting in savings that have been applied to funding additional capital improvements,...

Full-Time Permanent Personnel Number at Payroll Ending Date



COMPARATIVE STATEMENT OF CONTRACT AWARDS AND CAPITAL EXPENDITURES DURING THE 1996, 1997, 1998, 1999, AND 2000 FISCAL YEARS

(Without Regard to Fund Year)

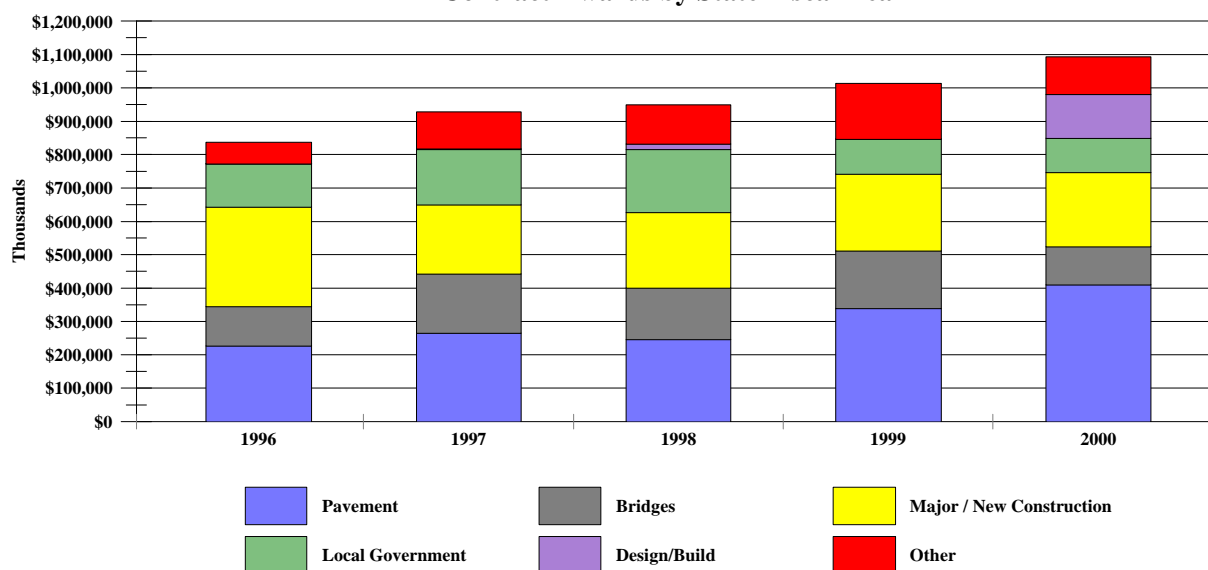
(Amounts Expressed in Thousands)

JUNE 30, 2000

ITEM DESCRIPTION	F.Y. 1996	F.Y. 1997	F.Y. 1998	F.Y. 1999	F.Y. 2000
Pavement	\$226,463	\$265,399	\$245,983	\$339,392	\$410,006
Bridges	118,804	177,298	154,250	172,057	\$113,601
Major / New Construction	298,153	207,409	227,240	230,276	\$222,725
Local Government (*)	128,722	165,241	188,175	104,624	\$102,782
Design/Build	0	1,991	16,426	0	\$132,105
Other	64,394	110,766	117,270	167,350	\$111,833
Total Awards	\$836,535	\$928,103	\$949,344	\$1,013,699	\$1,093,053

(*) The reduction in Local Government Contract Awards for F.Y. 1999 and F.Y. 2000 reflects the Federal-Local Policy which affords local entities the opportunity to award and administer their own projects using Federal authority. Only ODOT Contract Awards are reported in the figures above, and in the graph below.

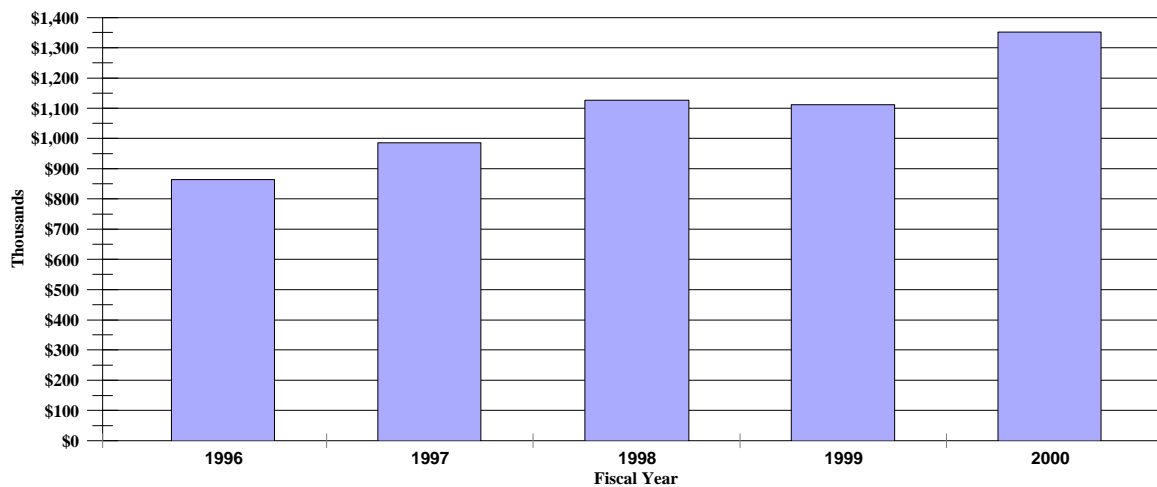
Contract Awards by State Fiscal Year



...which has resulted in four consecutive years of record contract sales, and three consecutive years of capital expenditures in excess of \$1 billion.

Capital Expenditures by State Fiscal Year

(Without Regard to Fund Year)



OHIO BUILDING AUTHORITY BOND PROGRAM*(Amounts expressed in thousands)***JUNE 30, 2000****PROJECT AUTHORIZATION**

Original Project Authority		\$ 100,000 (A)
Add: Increase during Trustee's (Huntington National Bank) Administration	\$ 6,707	
Add: H.B. 904 (FY '93-'94) Capital Improvements	38,275	
Add: H.B. 790 (FY '95-'96) Capital Improvements	43,958	
Add: H.B. 748 (FY '97-'98) Capital Improvements	<u>5,875</u>	<u>94,815</u>
Adjusted Appropriation Authority		(3,177)
Voided Warrants		<u>63</u>
TOTAL PROJECT AUTHORIZATION		\$ <u>191,701</u>
Less: Amount Obligated to Date		<u>(170,407)</u>
BALANCE OF PROJECT AUTHORIZATION AS OF JUNE 30, 2000		\$ <u><u>21,295</u></u>

CASH BALANCE

BEGINNING CASH BALANCE - PROCEEDS (8/87)		\$ 49,920 (B)
Cash Additions:		
Interest Earnings	\$ 6,787 (C)	
Bond Sale - May '91	24,805 (D)	
Investment Income	6,091 (E)	
Bond Sale - October '92	16,833 (F)	
Miscellaneous Charge Against Bond Proceeds	(208)	
Warrant Cancellations	63	
Bond Sale - December '94	24,734 (G)	
Bond Sale - April '96	26,802 (H)	
Miscellaneous Cash Adjustment - June '97	(32) (I)	
Bond Sale - April '98	<u>12,012 (J)</u>	
Total Cash Additions		\$ <u>117,887</u>
TOTAL CASH		\$ <u>167,807</u>
Less: Disbursements to Date		<u>(167,522)</u>
CASH BALANCE AS OF JUNE 30, 2000		\$ <u><u>286</u></u>

- (A) This amount was agreed to by the Governor's Office and Legislature during the 1986-1987 Biennium Budget. This amount was not appropriated at that time since the Ohio Building Authority bond proceeds were carried outside the Appropriation Process. Beginning with the State's Capital Budget of 1991-1992, the balance of bonding authority (\$50 million) was appropriated by the General Assembly in H.B. 336. Subsequent bond proceeds and expenditures have been included in the State's accounting system.
- (B) Proceeds from the Ohio Building Authority bond sale in August 1987. Bonds were sold under the variable rate method. In September of 1990, the outstanding balance was refinanced from the variable rate to a long-term fixed rate of 7.2%. In April of 1998, the outstanding balance was refinanced for a 10 year term, bearing a net interest rate of 4.501%.
- (C) Interest earned on proceeds previously on deposit with Huntington National Bank (trustee).
- (D) Proceeds from the Ohio Building Authority bond sale in May 1991. Bonds were sold at a 15 year term, bearing a net interest rate of 6.232%.
- (E) Interest earned on funds deposited with the State Treasurer's Office from bond sales.
- (F) Proceeds from the Ohio Building Authority bond sale in October 1992. Bonds were sold at a 15 year term, bearing a net interest rate of 5.672%.
- (G) Proceeds from the Ohio Building Authority bond sale in December 1994. Bonds were sold at a 15 year term, bearing a net interest rate of 6.115%.
- (H) Proceeds from the Ohio Building Authority bond sale in April 1996. Bonds were sold at a 15 year term, bearing a net interest rate of 4.93%.
- (I) A miscellaneous cash adjustment was posted in June 1997 to bring the ODOT cash balance in line with the balance reported by OBM.
- (J) Proceeds from the Ohio Building Authority bond sale in April 1998. Bonds were sold at a 10 year term, bearing a net interest rate of 4.455%.

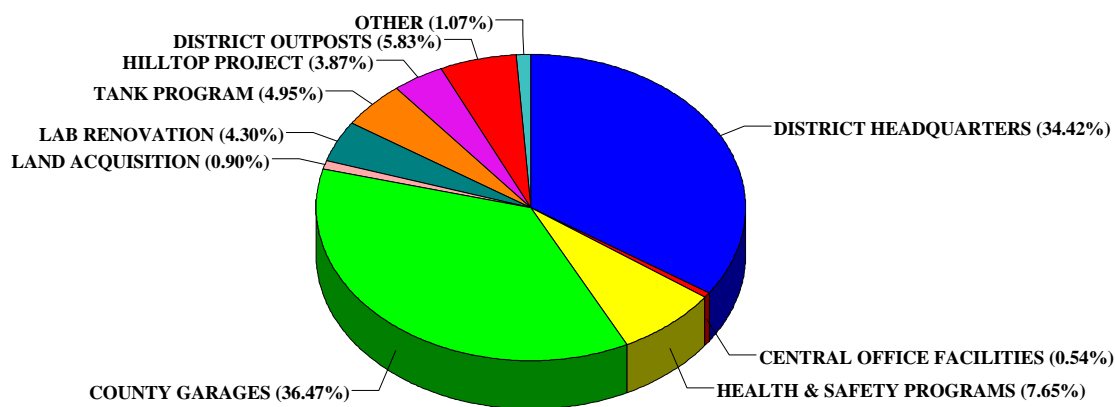
**OHIO BUILDING AUTHORITY BOND PROGRAM
DISTRIBUTION OF OBA EXPENDITURES (CUMULATIVE)**

(Amounts expressed in thousands)

JUNE 30, 2000

OBA DISTRIBUTION	DISTRICT HEADQUARTERS	CENTRAL OFFICE FACILITIES	COUNTY GARAGES	LAND ACQUISITION	HEALTH & SAFETY PROGRAMS	LAB RENOVATION	TANK PROGRAM	HILLTOP PROJECT	DISTRICT OUTPOSTS	OTHER	TOTAL
TOTALS - OBA	\$57,665	\$900	\$61,089	\$1,508	\$12,822	\$7,207	\$8,290	\$6,482	\$9,774	\$1,784	\$167,522

**OHIO DEPARTMENT OF TRANSPORTATION
DISTRIBUTION OF OBA EXPENDITURES**



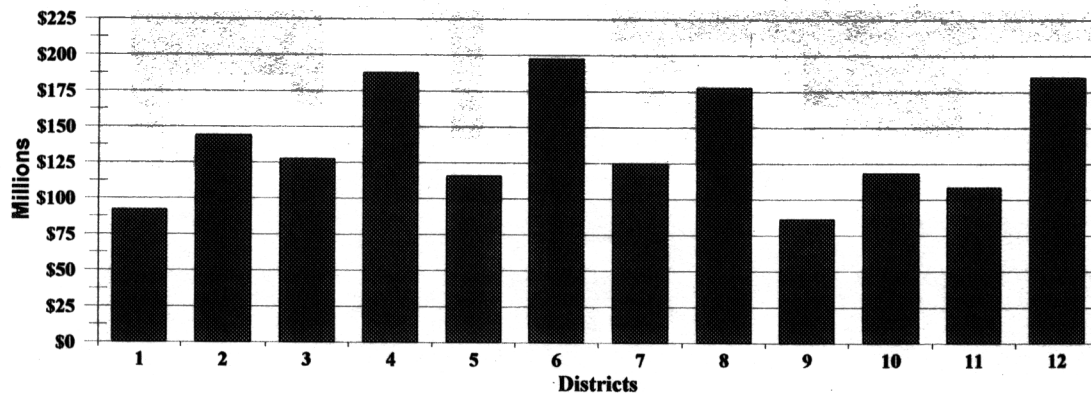
FISCAL YEARS 1988 - 2000 (CUMULATIVE)

RECAPITULATION BY COUNTY OF CAPITAL AND OPERATING DISBURSEMENTS FOR HIGHWAYS DURING THE 2000 FISCAL YEAR

(Without Regard to Fund Year)

(Amounts Expressed in Millions)

JUNE 30, 2000

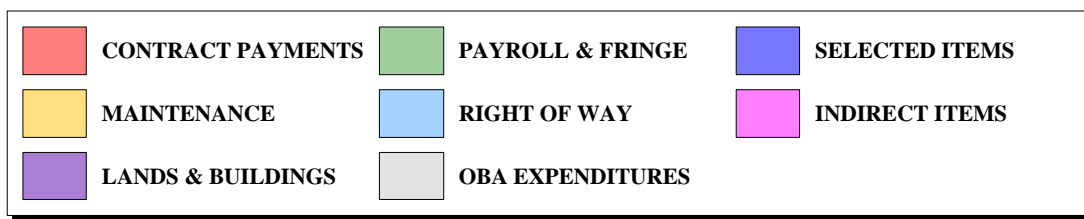
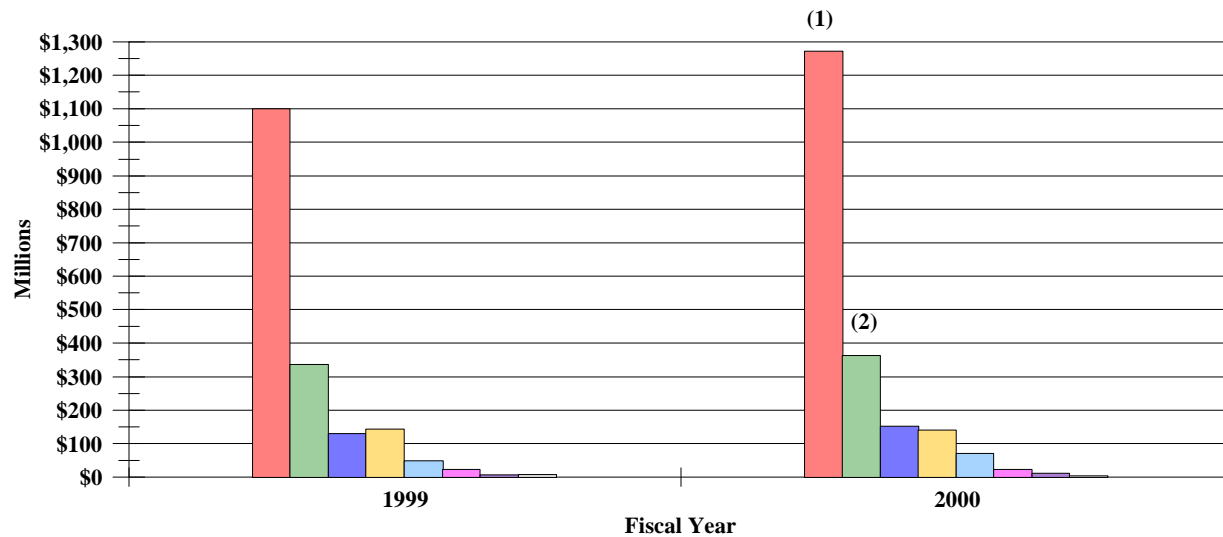


COMPARATIVE STATEMENT OF CASH DISBURSEMENTS FOR HIGHWAYS DURING THE 1999 AND 2000 FISCAL YEARS

(Without Regard to Fund Year)

(Amounts Expressed in Millions)

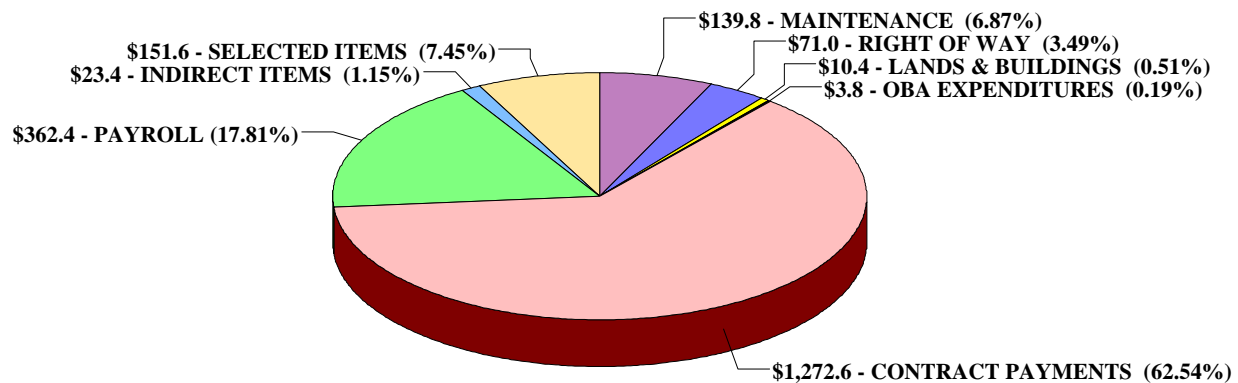
JUNE 30, 2000



- (1) Overall, ODOT sold more projects during F.Y. 2000 than in F.Y. 1999.
- (2) Increase in payroll due to a buyout initiated at the beginning of F.Y. 2000 and ended at the end of F.Y. 2000 in the amount of \$10.4 million, and because an extra pay period posted during F.Y. 2000.

Distribution of Highway Disbursements

Fiscal Year 2000



RECAPITULATION BY COUNTY OF CAPITAL & OPERATING DISBURSEMENTS FOR MODES DURING THE 2000 FISCAL YEAR

(Without Regard to Fund Year)

(Amounts expressed in thousands)

JUNE 30, 2000

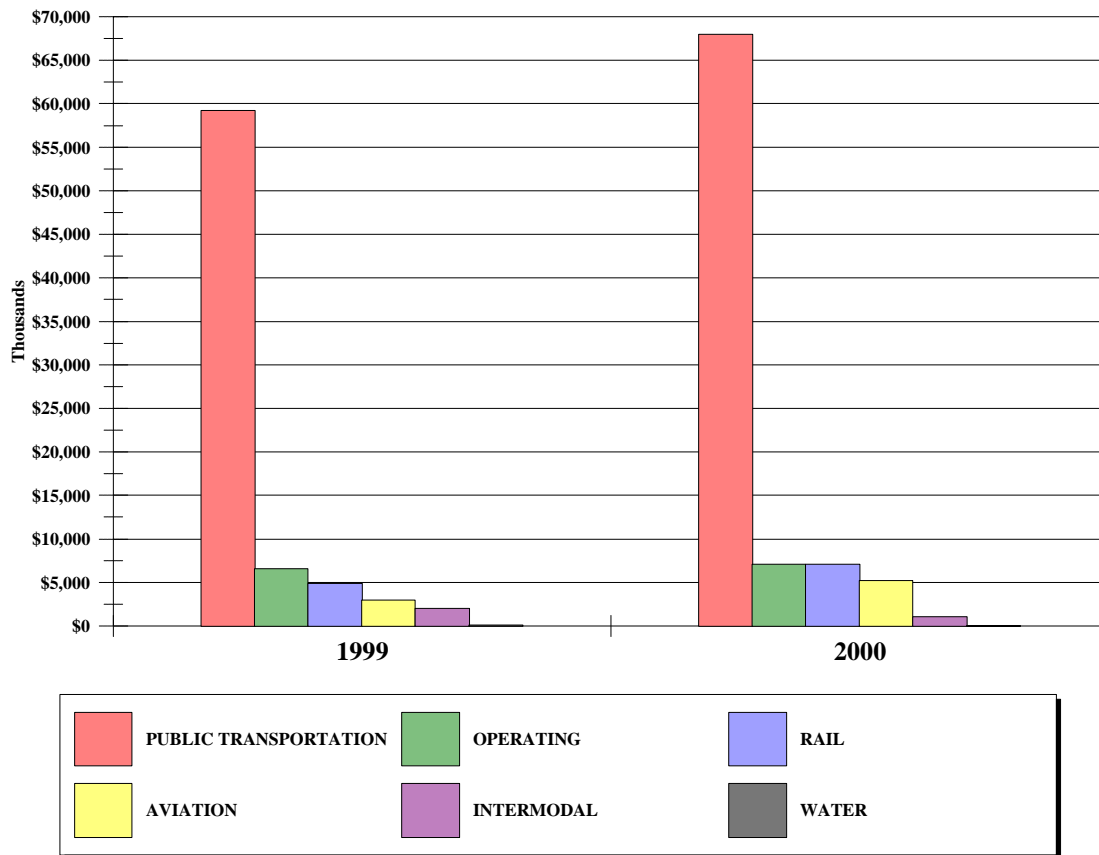


COMPARATIVE STATEMENT OF CASH DISBURSEMENTS FOR MODES DURING THE 1999 and 2000 FISCAL YEARS

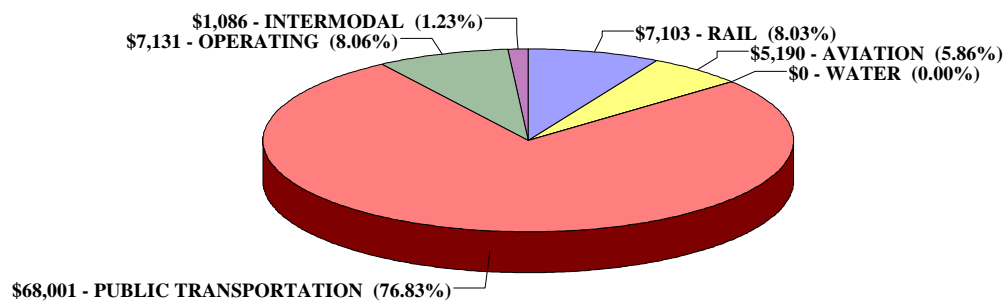
(Without Regard to Fund Year)

(Amounts Expressed in Thousands)

JUNE 30, 2000



**Distribution of Modes Disbursements
Fiscal Year 2000**



DISTRIBUTION OF OHIO MOTOR VEHICLE FUEL TAX
FISCAL YEAR 2000 - 22 CENTS

JUNE 30, 2000

TAX BASE: Gallons of gasoline, diesel fuel, and special fuels sold in Ohio.

RATE: 22¢ per gallon.

MAJOR EXEMPTIONS: Refunds, Credits, and Deductions for the following:

- Purchasers who did not use the fuel to propel a vehicle on a highway or waterway.
- Distributors for fuel lost through shrinkage, evaporation, and leakage.
- Local Transit Authorities for 21¢ of the 22¢ per gallon on fuel consumed in transit buses.
- A credit is granted to motor vehicle fuel dealers for qualified fuel (wood or cereal grain based alcohol) combined with gasoline to produce a blend of not more than 10% alcohol. Legislation enacted by the 118th General Assembly removed the federal credit adjustment, keeping the credit at 10¢ per gallon until it is repealed effective October 1, 2000. Legislation enacted by the 122nd General Assembly repealed the Qualified Fuel Tax Credit effective July 1, 1997.

REVENUE (net tax after refunds - in millions):

<u>Fiscal Year</u>	<u>Collection</u>	<u>% + / (-)</u>
1996	1,201.6	---
1997	1,368.2	+13.9%
1998	1,328.4	- 2.9%
1999	1,370.7	+3.2%
2000	1,404.9	+2.5%

Revenue collected is reported by the Tax Commissioner on a cash basis. The increase in 1997 was due to \$80 million of 1996 year-end MFT revenue being recorded at the beginning of 1997.

DISPOSITION OF REVENUE:

The 22¢ tax is the sum of five separate levies. After 0.75% is allocated to the **Waterways Safety Fund**, 1¢ of the 22¢ goes to the **Local Transportation Improvements Program Fund**, with the balance distributed, in general, as follows:

75.0%	State Highway Fund
10.7%	Municipal Corporations
9.3%	Counties
5.0%	Townships

The actual distribution of each of the five levies is as follows:

15¢ per gallon: 1¢ to the **Local Transportation Improvements Fund**, as well as 5¢ of each gallon of gasoline sold on the Ohio Turnpike, with the balance going to:

75.0%	State Highway Fund
10.7%	Municipal Corporations
9.3%	Counties
5.0%	Townships

2¢ per gallon:

45.0%	State Highway Fund
30.0%	Municipal Corporations
25.0%	Counties

2¢ per gallon:

67.5%	State Highway Fund
7.5%	Municipal Corporations
7.5%	Counties
17.5%	Townships

1¢ per gallon to **Bond Retirement**, with any remainder to the **State Highway Fund**.

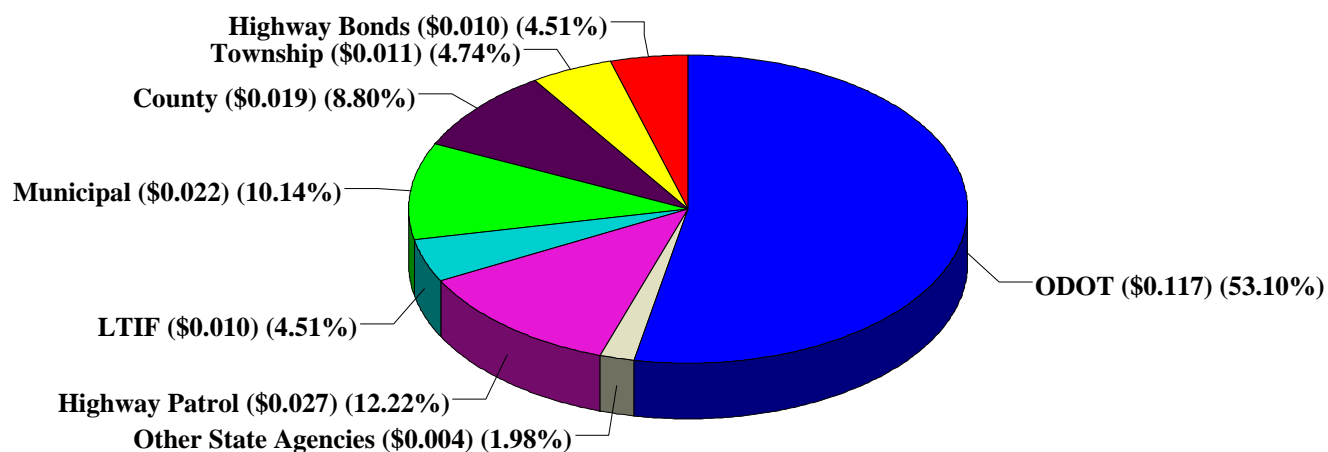
2¢ per gallon: 100% to the **State Highway Fund**.

SECTIONS OF THE OHIO REVISED CODE: Chapter 5735.

WHO REMITS TAX: Dealers (wholesalers and refiners) who distribute fuel in the State of Ohio. Payment of the tax is due by the last day of each month for the preceding month's tax liability.

RESPONSIBLE FOR ADMINISTRATION: Tax Commissioner.

OHIO MOTOR FUEL TAX - 22 CENTS FISCAL YEAR 2000

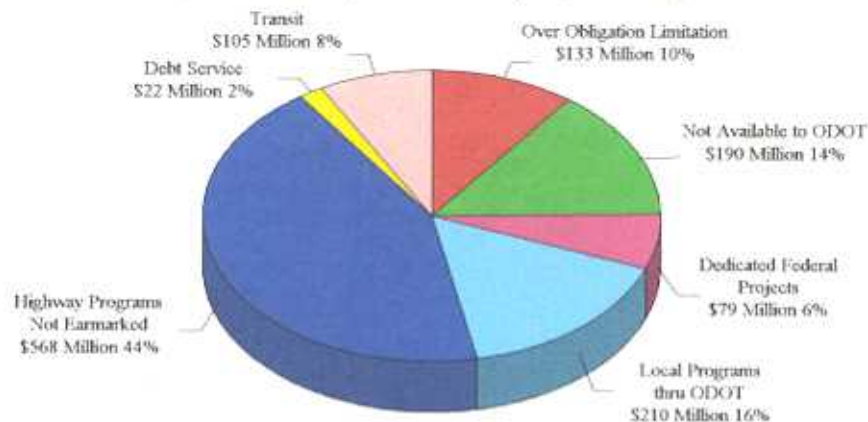


LTIF - Local Transportation Improvement Fund

OTHER STATE AGENCIES - ODNR, PUCO, ODOT, Taxation, Turnpike

FY 2000 Federal Revenue Attributed to Ohio* - \$1.3 Billion

(Based on 1998 Payments into the Highway Trust Fund)



*Federal gas tax on gasoline is \$0.184/gal. and 52% of fuel consumption is gasoline.
Federal gas tax on diesel is \$0.244/gal. and 22% of fuel consumption is diesel.
Federal gas tax on gasohol is \$0.134/gal. and 26% of fuel consumption is gasohol.
Miscellaneous federal revenue sources such as use tax, truck trailer & tires account for approx. \$130 million.

\$1.3 Billion Federal Motor Fuel Taxes

About 6.3 billion gallons of Motor Fuel were taxed in Ohio during 1998 and yielded about \$1.3 billion in Federal Motor Fuel tax revenues. FY 2000 Federal Highway Funding was based on Estimated 1998 Federal Tax payments into the Federal Highway Trust Fund. \$1.072 Billion was attributed to Ohio in the Highway Account and \$178 million to the Mass Transit Account. About \$57 million was distributed to Other Fund Accounts.

\$190 million Not Available to Ohio DOT

Ohio is considered a Donor state. Not all federal trust fund revenues attributed to Ohio are returned to the Ohio DOT, but are apportioned to other states. As a result, about \$560 million from the Highway Account and \$73 million from the Mass Transit Account were provided to other states.

Not all of the Federal Motor Fuel tax is distributed to the Highway Trust Fund. Three and one tenth cents per gallon of Gasohol sold is distributed to the General Fund. Also one tenth of a cent per gallon of all fuels sold is distributed to the Leaking Underground Storage Tank Fund. For Ohio, this means nearly \$57 million of Motor Fuel Taxes are diverted away from Highway or Transit programs.

\$133 million over Obligation Limitation

Limitations are placed on Federal Highway Funds to control spending each year. In FY 2000 Ohio's total Federal Highway Funding was about \$133 million over its "Obligation Limitation"

\$105 million for Mass Transit

About \$130 million in total was made available to Ohio for Mass Transit Programs. Of this amount, \$105 million was from the Mass Transit Account of the Federal Highway Trust Fund, and \$25 million was from the General Fund.

\$22 million for Debt Service

This represents the funding needed to retire the debt on the Garvee bonds sold for the Spring/Sandusky and Butler TID Projects.

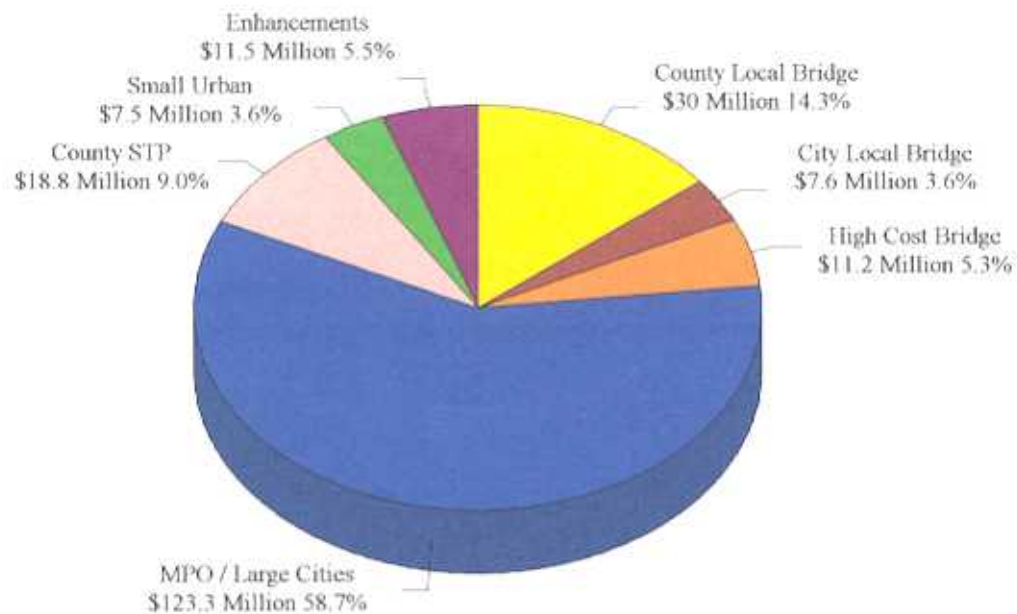
\$210 million for Local Programs

See the next page for a breakdown on the Federal Funds provided for Local Government Programs

\$79 million Dedicated Federal Projects

The Federal Transportation Authorization Bill (TEA-21) specifies funding in Ohio for High Priority Projects - \$57.4 million, Discretionary Projects - \$2.4 million, and Appalachia Development Projects - \$19.2 million

FY 2000 Federal Revenue Attributed to Ohio
Passed through to Local Government Programs* = \$210 million



*Reference Program Resource Guide for specific information on each program. Contact the Division of Local Programs for assistance (1-614-466-8969).

CONSTRUCTION DOLLARS LET AND ENCUMBERED BY DISTRICT AND WORK TYPE

FOR THE PERIOD JUNE 24, 1999 THROUGH JUNE 24, 2000

JUNE 30, 2000

WORK TYPE	DISTRICT 1	DISTRICT 2	DISTRICT 3	DISTRICT 4	DISTRICT 5	DISTRICT 6
PAVEMENT:						
2-LANE RESURFACING	\$6,059,628.39	\$11,756,971.26	\$8,063,159.14	\$809,853.81	\$5,994,345.62	\$10,408,093.54
MILES	83.32	53.6	119.95	8.04	30.93	28.3
4-LANE RESURFACING	\$3,249,011.86	\$2,092,275.08	\$32,212,621.70	\$237,668.13	\$12,227,629.40	\$2,088,334.29
MILES	20.55	3.95	35.17	1.23	2.54	7.42
INTERSTATE	\$0.00	\$6,694,283.50	\$41,092,323.40	\$19,335,972.57	\$3,147,802.50	\$85,496,800.22
MILES	0	2.76	8.9	7.17	10.86	37.12
INTERSTATE BRIDGES/CULVERTS:	\$9,878,074.62	\$12,273,315.44	\$5,998,283.91	\$4,632,443.95	\$16,720,069.83	\$2,462,571.88
STRUCTURES	19	37	16	15	18	10
MAJOR/NEW CONSTRUCTION	\$0.00	\$0.00	\$96,117,034.63	\$2,211,482.70	\$55,239,358.77	\$61,746,872.30
MILES	0	0	0	1	12.36	20.27
LOCAL GOVERNMENT	\$7,247,775.78	\$8,961,567.29	\$3,510,863.50	\$15,248,197.94	\$1,458,443.77	\$4,544,143.75
SAFETY UP-GRADING	\$294,714.48	\$339,002.30	\$1,641,468.64	\$8,673,956.59	\$8,511,770.78	\$2,110,525.06
BUILDING REMOVAL	\$0.00	\$0.00	\$43,000.00	\$0.00	\$0.00	\$0.00
DESIGN/BUILD	\$2,243,033.60	\$0.00	\$17,312,975.00	\$26,982,421.00	\$470,769.20	\$3,686,600.00
ENHANCEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GUARDRAILS	\$0.00	\$2,030,961.85	\$0.00	\$1,666,590.00	\$0.00	\$209,450.00
HERBICIDAL SPRAY	\$203,958.00	\$152,083.82	\$142,736.65	\$0.00	\$0.00	\$0.00
MOWING	\$0.00	\$0.00	\$378,810.02	\$0.00	\$199,613.01	\$376,644.87
NOISE BARRIERS/ WALLS	\$0.00	\$3,553,976.00	\$0.00	\$0.00	\$0.00	\$0.00
PAVEMENT/RAISED MARKINGS	\$715,490.76	\$762,300.00	\$402,959.90	\$1,228,913.39	\$604,428.27	\$614,177.80
RAIL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REST AREAS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
STATE PARKS (Metro, ODNR)	\$0.00	\$572,153.00	\$19,665.29	\$173,061.01	\$872,583.53	\$0.00
MISCELLANEOUS *	\$1,553,444.94	\$3,634,398.52	\$3,685,496.78	\$9,045,236.14	\$1,208,089.15	\$910,988.73
TOTAL	\$31,445,132.43	\$52,823,288.06	\$210,621,398.56	\$90,245,797.23	\$106,654,903.83	\$174,655,202.44

* THESE PROJECTS CONSIST OF BRIDGE/HIGHWAY CLEANING, CRACK SEALING, PAVEMENT REPAIR, R/R SEPARATION, SALT DOMES, SLIDE/SLIP CORRECTION/STABILIZATION, TREE REMOVAL, SPOT IMPROVEMENT, ETC.

THE INFORMATION FURNISHED IN THIS REPORT, PREPARED BY THE OFFICE OF PROJECT COORDINATION, IS FROM THE AWARD SHEETS ISSUED BY THE OFFICE OF CONTRACTS AND PDMS.

THE DOLLARS REFLECTED ARE CONSTRUCTION ONLY AND DO NOT INCLUDE PRELIMINARY ENGINEERING OR RIGHT OF WAY COSTS.

CONSTRUCTION DOLLARS LET AND ENCUMBERED BY DISTRICT AND WORK TYPE

FOR THE PERIOD JUNE 24, 1999 THROUGH JUNE 24, 2000

JUNE 30, 2000

DISTRICT 7	DISTRICT 8	DISTRICT 9	DISTRICT 10	DISTRICT 11	DISTRICT 12	TOTAL
\$3,214,690.79	\$14,044,402.56	\$2,766,135.28	\$12,541,417.85	\$4,040,996.72	\$4,078,110.54	\$83,777,805.50
57.15	88.11	36.05	165.94	50.42	27.07	748.88
\$0.00	\$10,497,598.24	\$2,972,458.10	\$1,299,701.15	\$2,898,633.82	\$6,754,437.59	\$76,530,369.36
0	2.96	4.31	11.49	6.88	7.47	103.97
\$44,193,415.43	\$27,998,373.06	\$0.00	\$4,603,036.81	\$2,179,052.03	\$14,956,911.15	\$249,697,970.67
23.38	19.53	0	5.51	8.67	23.54	147.44
\$4,761,241.58	\$14,991,564.50	\$2,485,685.67	\$4,971,576.72	\$1,941,132.53	\$32,485,377.10	\$113,601,337.73
9	28	7	16	9	74	258
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,410,376.69	\$222,725,125.09
0	0	0	0	0	1.21	34.84
\$12,468,927.63	\$33,959,928.32	\$3,195,069.30	\$2,385,152.15	\$112,556.20	\$9,689,492.30	\$102,782,117.93
\$7,787,110.28	\$3,945,003.77	\$2,572,899.42	\$5,174,883.61	\$2,700,228.74	\$3,807,339.32	\$47,558,902.99
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,000.00
\$45,480,095.00	\$20,534,350.29	\$2,229,730.00	\$10,649,605.00	\$0.00	\$2,515,600.00	\$132,105,179.09
\$0.00	\$0.00	\$0.00	\$0.00	\$394,000.00	\$0.00	\$394,000.00
\$1,168,688.10	\$443,150.00	\$0.00	\$197,637.39	\$0.00	\$0.00	\$5,716,477.34
\$132,219.00	\$0.00	\$58,444.35	\$59,781.10	\$68,825.58	\$0.00	\$818,048.50
\$0.00	\$0.00	\$0.00	\$125,052.00	\$156,565.45	\$345,655.88	\$1,582,341.23
\$7,713,592.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,267,568.85
\$691,894.87	\$956,788.54	\$1,219,100.08	\$857,412.25	\$1,036,945.70	\$518,163.63	\$9,608,575.19
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$265,288.93	\$36,313.84	\$1,078,419.99	\$26,254.08	\$0.00	\$143,087.80	\$3,186,827.47
\$1,972,603.00	\$631,561.02	\$1,241,958.25	\$2,825,172.93	\$2,990,300.30	\$1,958,441.15	\$31,657,690.91
\$129,849,767.46	\$128,039,034.14	\$19,819,900.44	\$45,716,683.04	\$18,519,237.07	\$84,662,993.15	\$1,093,053,337.85

APPENDIX

SECTION

APPENDIX "A"

NOTES TO SUMMARY OF FUNDS STATEMENT

BOND SALES

Proceeds from Highway bond sales are authorized under Section 2m Article VIII of the Ohio Constitution and Sections 5528.51 and 5528.56 of the Ohio Revised Code. Proceeds from Transportation Building Fund bonds are authorized under Section 2i of Article VIII of the Ohio Constitution, Chapter 152.09 of the Ohio Revised Code. Proceeds from State Infrastructure Bank bonds are authorized under Section 13 of Article VIII of the Ohio Constitution and Section 5531.10 of the Ohio Revised Code.

PREMIUM (DISCOUNT) ON BOND SALES

Represents the net difference between the face value of bonds issued and the revenue generated from the bond sale. Differences result from changes in interest rates between the time the bond issue is originally priced and the time the sale is completed.

MOTOR VEHICLE FUEL TAX

Revenue from the Fuel Tax is distributed to the State with the remaining 28% to the Locals. Of the total revenue collected, ODOT receives approximately 58%. Each penny of the 22 cents produces approximately \$64 million in revenue.

MOTOR VEHICLE FUEL, MOTOR FUEL USE, TRUCK REGISTRATIONS, PERMITS

Represents receipts in excess of the amounts needed to service the highway bond debt. These sources are dedicated for bond retirement until the overflow level is reached. Subsequent receipts then flow to the highway operating fund.

INVESTMENT INCOME

Receipts from the investment of ODOT cash balances by the Treasurer of State.

LICENSE PLATE FEES - SPECIAL

Represents revenue from the sale of "personalized" and reserved license plates. The fees are dedicated for construction and maintenance of roadside rest areas and for highway beautification projects.

FEDERAL AID PARTICIPATION

Ohio's share of apportionments and/or allocations from Congressional Highway Acts.

LOCAL GOVERNMENT PARTICIPATION

Receipts from cities, townships, and counties for their share of highway improvement costs. This also includes revenues received from the Ohio Public Works Commission for the local government infrastructure program involving ODOT administered projects.

STATE INFRASTRUCTURE BANK (SIB)

The SIB is a revolving loan program designed to leverage limited State and Federal funds as an alternative to grants and is part of a larger strategy to better use scarce public capital.

RAILROADS AND COMMERCIAL CONCERNS

Receipts from commercial properties and railroads for their share of highway costs.

LOCAL AGENCY - PUBLIC TRANSIT

Receipts from cities, townships and counties for their share of the purchase of special equipment needed to make mass transit vehicles accessible to the elderly and disabled.

SALES - OF GOODS AND SERVICES

Amounts received for services performed by the Department for other agencies and the public such as the sale of fuel, and vehicle repairs, along with sales of equipment, public sales of plans, scrap, paper, etc.

RIGHT-OF-WAY RECEIPTS

Receipts for the lease of properties acquired in advance of official highway use.

ROW - CELLULAR TOWERS

Revenue received from the wireless telecommunications industry in accordance with licensing agreements with ODOT for the construction of wireless telecommunications towers on state highway right-of-way and at state transportation facilities.

PERMITS - OVERSIZE/OVERWEIGHT, ADVERTISING

Fees collected for the issuance of permits to move overweight and/or oversized vehicles/loads on the highway system. Also includes permit fees for billboard advertising along highway right of way.

DAMAGE CLAIMS

Receipts for repairs to bridges, guardrails, signs, etc., damaged by vehicular accidents.

REFUNDS

Refunding of cash disbursements generally includes reimbursements from contractors for adjustments to estimates on construction projects.

LICENSES/FEES - ATTORNEY GENERAL COLLECTIONS

Receipts for any aforementioned revenue account that was collected through actions of the Attorney General's Office.

ODOT MEMORIAL FUND

Funded by private donations to pay tribute to those ODOT employees who have lost their lives while building and maintaining Ohio's highways.

RAIL DEVELOPMENT

50% of all payments received under Chapter 5733 of the Ohio Revised Code from taxpayers engaged in the business of owning or operating a railroad. In addition, funds are also contributed by locals to help finance rail freight assistance, planning, and acquisition programs. The funds are used to rehabilitate rail lines, to construct interchanges or new connections, provide substitute service facilities and to maintain rail properties purchased by the State.

LOAN REPAYMENTS

Receipt of principal and interest payments for SIB-related loans made to public and private entities (see State Infrastructure Bank definition on previous page).

LOAN SERVICING FEES

Administrative fees associated with SIB-related loans (see State Infrastructure Bank definition on previous page).

TRANSIT CAPITAL FUND

Federal or State funds available to purchase vehicles, equipment, real estate, etc., or to construct passenger terminals, public transportation system offices and garages, or rail transit/fixed guideway facilities. These funds may be used to fund the project in whole or in part, as defined by the program rules for the project.

CONGESTION MITIGATION REVOLVING FUND

Shall be used to make loans or grants for the construction, reconstruction, resurfacing, restoration, rehabilitation, or replacement of public or private transportation facilities as eligible under United States Code, Title XXIII.

GENERAL REVENUE

Supports non-highway activities, e.g., modal programs, rail.

MARCS - PUBLIC SAFETY

The Multi-Agency Radio Communications System (MARCS) is a state-wide dispatching system. It will handle radio communications for thirteen state agencies using the latest in communications technology.

DEPARTMENT OF TAXATION

Revenue transferred from the Highway Operating Fund to the Department of Taxation for services rendered.

DEBT SERVICE FOR HILLTOP PROJECT

Debt service payment for ODOT's Central Office Headquarters at 1980 West Broad Street.

DEPARTMENT OF DEVELOPMENT

Revenue transferred from the Highway Operating Fund to the Department of Development for the Roadwork Development Fund to be used for improvements associated with economic development.

DEPARTMENT OF PUBLIC SAFETY

Revenue transferred from the Highway Operating Fund to the Department of Public Safety for operation of the State Highway Patrol.

UNAPPROPRIATED REVENUES

Cash balances which become unappropriated due to lapsing of appropriations, revenues in excess of estimates, decrease in the Highway Safety draw, etc.

APPENDIX "B"

NOTES TO COMPARATIVE STATEMENT OF DISBURSEMENTS BY PROGRAM

ADMINISTRATION AND OPERATIONS

PERSONAL SERVICE

A general account classification of expenditures for ODOT payroll and purchased personal services provided by individuals and private companies.

MAINTENANCE

An object of expense which encompasses all expenditure objects except personal service and equipment.

EQUIPMENT

Items which are not permanently attached to buildings or structures and which usually wear out or deteriorate during use.

EMPLOYEE INCENTIVES - ITEM 4KA

This account was created by Am. Sub. H.B. No. 154, Section 5501.26. A committee consists of six members, three of whom shall be designated by an employee's organization. This committee shall establish criteria for an employee awards system, designed to encourage ODOT employees to submit suggestions that will reduce cost, improve quality of Department Services and recognition of exemplary performance of employees.

CAPITAL IMPROVEMENTS

The following descriptions refer to federal, state and local funds. The Department of Transportation may enter into construction contracts pursuant to Chapter 5525 of the Ohio Revised Code (ORC).

RESURFACING, REHABILITATION AND RESTORATION - ITEMS 4BA, 7BA, 4CA & 4BH

These funds are used for projects designed to preserve, maintain and refurbish existing highway surfaces and facilities. Activities include construction, right-of-way acquisition and preliminary engineering services.

BRIDGE INSPECTION, REHABILITATION AND REPLACEMENT - ITEMS 4BB, 7BB & 4BN

These funds are used to repair, replace and examine bridges to ensure safety and structural soundness. Activities include right-of-way acquisition, preliminary engineering services, and construction.

SAFETY UPGRADING - ITEMS 4BC, 7BC & 4BJ

These funds support projects designed to improve the safety of the state highway system. Projects include improvements to hazardous intersections, ramp terminals and median barriers.

NOISE WALLS - ITEM 4BV

Funds established for the retirement of existing retro-fit noise barrier commitments. Future retro-fit noise barriers will require a fifty percent contribution from the local community, with the remaining funds coming from the District.

BEAUTIFICATION PROGRAM - ITEM 4DE

Roadside beautification can be defined as the enhancement of the right-of-way landscape through the addition, maintenance and management of plant material, such as trees, seedlings, shrubs, wildflowers, etc.; one goal is to blend the highway landscape with adjacent land uses.

MAJOR/NEW CONSTRUCTION - ITEMS 4BD, 7BD, 4BK

These funds are for various construction and reconstruction projects along state highways. Such projects may involve filling interstate gaps, replacing old pavement structures, adding lanes or traffic movements, constructing or revising interchanges or municipal bypasses, resurfacing existing roads, relocating highways having poor alignment, and other incidental improvements. Specific activities funded include right-of-way acquisition, preliminary engineering services, and construction.

MAJOR/NEW DISCRETIONARY - ITEMS 4B2 & 4B6

Ten percent of the allocation from the Major/New Construction program is set aside for small transportation projects which demonstrate economic benefit and would otherwise not rank in the Major/New program. These projects typically are used to attract business to Ohio.

MAJOR BRIDGES - ITEMS 4BT, 7BT & 4BU

In FY 1996, it was determined that a straight allocation process to the districts would prove deficient in allowing a District to fund the rehabilitation or replacement of an exceptionally large or unique structure. In response to this specific criteria were developed to define what constitutes a "Major Bridge". The criteria are as follows: single bridges greater than 9,000 square yards; twin bridges greater than 15,000 square yards; all Ohio River bridges; all moveable bridges; all continuous/cantilever trusses; and all bridges greater than 1,000 feet in length.

STATEWIDE PROGRAMS - ITEMS 4BX & 4B4

This program was established to fund small miscellaneous projects which would not otherwise fit into the other capital accounts/categories. An example would be the Federal Rideshare Program projects.

METRO PARKS - ITEM 4BW

This program was established to provide and maintain access to Metro-Parks.

PUBLIC ACCESS ROAD TO STATE FACILITIES - ITEM 4BF

This account was created to receive bond proceeds for building public access roads. These funds are used to construct, reconstruct, maintain, improve or repair roads located in state welfare institutions, conservancy districts, state parks, state properties and metropolitan park districts.

LOCAL GOVERNMENT PROJECTS - ITEMS 4BG, 4BM & 4DK

These funds are used for right-of-way acquisition and preliminary engineering for the development and construction of various locally sponsored road and street projects involving federal and local funds. No state funds are involved. These funds also contain the local share of funding for various state-supported projects.

MULTI-LANE RECONSTRUCTION - ITEMS 4RA & 4RC

This account provides additional funding to the multi-lane system which has shown the greatest deterioration of any component of Ohio's roadway network.

LOCAL BRIDGE PROGRAM - ITEMS 4B8 & 4R8

This account was created to help fund work on both county and city bridges located outside the state highway system.

COUNTY ENGINEER ASSOCIATION - ITEM 4B7

These funds represent the annual allocation of federal STP funds to the County Engineers Association.

SMALL CITIES (5,000 - 25,000) - ITEM 4B9

This program provides federal funds to cities with populations of 5,000 - 25,000 which are not located within MPOs, and to villages within their urban boundaries. This is a discretionary allocation made by ODOT to the cities and is not required by FHWA.

ENHANCEMENT PROGRAM - ITEMS 4B3 & 4DG

Creative integration of Transportation facilities into their surrounding communities and the natural environment. The three main categories are: Historic and Archaeologic Transportation enhancements, Scenic and Environmental Transportation enhancements, and Pedestrian and Bicycle Facilities.

BICYCLE - ITEM 4B5

These funds are used for pedestrian and bicycle facilities selected prior to the passage of ISTEA.

ROADSIDE REST AREAS, CONSTRUCTION AND UPGRADING - ITEMS 4BR, 4BP, 4DB & 4DF

These funds are used to construct or rehabilitate roadside rest areas along state highways.

GRADE CROSSING IMPROVEMENTS - ITEM 4FP

These funds are used to provide warning devices at rail-highway crossings. Devices include flasher lights and gates. The funds cover both construction and preliminary engineering costs. The Department utilizes these funds to reimburse PUCO for their federal share based on the type of work performed by the railroad.

GRADE CROSSING PAVEMENT - ITEM 4FN

These federal funds may be used for any public road or street for the following improvements:

- restore and rehabilitate rail - highway grade crossing pavements;
- provide signs and pavement markings near the crossing.

DBE FEDERAL PROGRAM - 4RE & 421

These federal funds are used to help Disadvantaged Business Enterprises (DBE) increase their marketability and profitability through seminars, instructional programs, training, and personal

services that are geared towards teaching the fundamentals of running an efficient and profitable business.

HIGH PRIORITY PROJECTS - 4RD, 4RP, 4R2, 4R3, 4R4, & 4R5

These are federal funds that are set aside for special allocation that are to be used on certain projects described in federal bills ISTEA and TEA-21.

ROLLING STOCK - ITEM 4CN

These funds are used to obtain any item specially fabricated, manufactured or assembled for use in the maintenance, construction, reconstruction or repair of highways or highway related research.

LANDS AND BUILDINGS - ITEM 4MA

These funds are used to construct, rehabilitate and maintain the department's buildings and physical plants which include the central office, 12 district complexes, 88 county garages and over 100 outposts. Expenditures for land purchase for such facilities are made through this account.

LEASE PAYMENTS - OBA - ITEM 9JA

This account enables ODOT to use Ohio Building Authority bonding capacity to help rehabilitate and construct district and county garages and offices. The account provides a means of making debt service payments to OBA for bonds issued for ODOT.

BUILDING CAPITAL IMPROVEMENT - ITEM 001

These funds are used for major renovation or replacement of ODOT facilities in both the central office and district offices.

TRANSPORTATION BUILDING FUND - ITEM 002

These funds were used for the new ODOT Headquarters Office building.

CLERMONT COUNTY INTERCHANGE - ITEM 005

These funds were used to provide a grant to the Clermont County Commissioners for the construction of interchange improvements at Hospital Drive and S.R. 32.

MISCELLANEOUS REFUNDS - ITEM 421

These funds are used to refund special hauling permit fees and other miscellaneous refunds due

to overpayments or cancellations.

MAINTENANCE CONTRACTS

ROADSIDE REST AREA MAINTENANCE - CONTRACTUAL - ITEMS 4CC & 4DC

Used to fund maintenance contracts for roadside rest areas along interstate highways and various primary routes.

HIGHWAY MAINTENANCE CONTRACTS - ITEM 4CP & 4CM

Used to fund various maintenance and repair projects along state highways. Types of maintenance work may include: bridges; maintaining interstates within cities; spot patching; joint slips; drainage; guardrail; pavement marking; signs; signals; lighting and snow and ice control.

EROSION CONTROL, SEEDING, SODDING, MOWING, ETC. - ITEM 4DD

These funds are used to maintain state highways through erosion control, sodding and mowing of highway right of way.

STATE INFRASTRUCTURE BANK

STATE INFRASTRUCTURE BANK - ITEMS 4EN, 4EP, 4ER, 4GH, 4PA, 4PB, 4PC, 4PD, 4PG, 4PH & 7PE

Funding source created in Sections 5531.09 and 5531.10 of the Ohio Revised Code. The SIB shall be used as a method of funding multi-modal and intermodal transportation facilities and projects which produce revenue to amortize debt while contributing to the connectivity of Ohio's transportation system.

SPECIAL PURPOSE

PLANNING AND RESEARCH - ITEM 4AA

The funds in this account are used:

- to match federal funds obtained from the Federal Highway Administration for highway planning and research projects;
- to pay for Ohio's participation in the U.S. Geological Survey, through which topographic maps are produced;
- to match federal funds in support of Ohio's 16 metropolitan planning organizations;

- to subscribe to the Highway Research Correlation Service of the National Academy of Sciences' Transportation Research Board;
- to fund hydrologic studies.

Statutory authority for these activities is contained in Section 5501.03 and 5501.11 of the (ORC).

PLANNING, RESEARCH AND HIGHWAY SAFETY PROGRAM - ITEM 4AB

These federal funds support highway planning and research projects, topographic mapping and metropolitan planning organizations, and are used to conduct traffic studies in cooperation with the Legislative Service Commission. These studies may include comparisons of state/local traffic laws with model laws that may be required to meet federal standards. Statutory authority for these activities is contained in sections 5501.03 and 5501.11 of the Revised Code.

FLOOD EMERGENCY - ITEMS 4BE, 4BY & 4CE

This account was created in order to track expenditures related to flood damage occurring in the State of Ohio.

ODOT MEMORIAL FUND - ITEM 609

Funded by private donations to pay tribute to those ODOT employees who have lost their lives while building and maintaining Ohio's highways.

MODES

TRANSPORTATION MODES - ITEMS 405, 407, 451, 465, 471, 481 & 661

These items represent the general operating budget, e.g., payroll, maintenance and equipment for the Modal program. They are funded with General Revenue Funds.

INTERMODAL CAPITAL GRANTS - ITEM 4NB

These funds were used to provide grants for the Stark County Neomodal Facility, the Lima Intermodal Facility, and the DeRussey Road bridge in Huron County.

COUNTY AIRPORT IMPROVEMENT - ITEM 4GA

This subsidy provides funding for improvements at county airports.

AIRPORT IMPROVEMENT PROGRAM - ITEM 4GB

This fund accounts for a grant from the Federal Aviation Administration for airport improvements.

COUNTY AIRPORT IMPROVEMENT FUND - ITEM 7004

These funds are to be used for various airport improvements at the Brown County, Highland County and Pickaway County airports.

AVIATION - LEASE PAYMENTS - ITEM 4GE

These funds are used to meet scheduled lease payments for the Rickenbacker Airport Authority.

RICKENBACKER AIRPORT RUNWAY IMPROVEMENTS - ITEM 7008

These funds were established by HB 850 for the improvement of runways at Rickenbacker Airport.

YOUNGSTOWN INTERMODAL - ITEM 4NA

These funds are used for the development of utility extensions to the cargo airpark area at the Youngstown airport. Also to match Airport Improvements grants from the Federal Aviation Administration and the improvements to the Youngstown Community Improvement Corporation.

YOUNGSTOWN-WARREN AIRPORT - ITEM 7006

This account provides funding from the Youngstown Intermodal Project to the Youngstown Community Improvement Corporation to assist in directing the economic redevelopment of the City of Youngstown central business district. The funding is used for renovation and other capital improvements at Youngstown Community Improvement Corporation-owned properties.

RURAL AND SMALL URBAN TRANSPORTATION ASSISTANCE - ITEM 4EA

These federal funds provide capital and operating assistance to public transportation systems in non-urbanized areas of the state. Eligible applicants for funding under this program include counties, cities, villages and regional transit authorities.

BLOCK GRANTS - ITEM 4EB

This account receives federal funds from the Federal Transit Administration (FTA). ODOT administers Section 9 grants to public transportation systems in areas with populations of 50,000 to 300,000. The account was created by the Controlling Board on October 28, 1985 as account 642 under the Federal Special Revenue Fund Group.

M.P.O. TECHNICAL STUDIES - ITEM 4EC

These federal funds are provided to Ohio's 16 metropolitan planning organizations for

performing transit planning and conducting technical studies incorporating public transportation.

RURAL TECHNICAL ASSISTANCE - FEDERAL - ITEM 4ED

This account is covered by federal funds consisting of the Rural Technical Assistance Program, Section 8, Section 9, Section 16 and Section 18. These funds are used to provide training and technical assistance to Ohio's Public Transit System.

PUBLIC TRANSPORTATION GRANTS - ITEM 4EG

This subsidy is used to match federal funds for public transportation grants. The program provides funds for both operating and capital expenses.

TECHNICAL ASSISTANCE PROGRAM - ITEM 405

Federal technical assistance funds used for consultant contracts where the target of the benefits from that contract is a transit grantee rather than the State of Ohio.

PUBLIC TRANSPORTATION COORDINATION PROGRAM - ITEM 4EH

This appropriation is to cover the costs of coordinating human services transportation in counties and areas where there is no public transportation service. Coordination may consist of anything from joint procurement of parts or maintenance services to consolidation of transportation services with the goal of reducing costs and providing more flexible and unique services.

ELDERLY AND HANDICAPPED TRANSIT FARE ASSISTANCE - ITEM 4EM

Funds from this account have financed a program which provides for reduced mass transit fares for elderly and disabled individuals.

SPECIAL EQUIPMENT - ELDERLY AND HANDICAPPED - ITEMS 4EF & 4EE

These federal funds are granted to local jurisdictions for the purchase of special vehicles and equipment needed to provide accessible transportation to the elderly and disabled.

PUBLIC TRANSPORTATION LEASE PAYMENTS - ITEM 4EJ

This account was established to cover lease payments for the Waterfront Light Rail Line in Cleveland. Funds were committed for this project in the FY 1995 Capital Improvements bill, but appropriations are made biennially over a seven-year period to cover the term of the lease.

PUBLIC TRANSPORTATION - DISCRETIONARY - ITEM 4EW

This program provides assistance to Ohio's transit systems for high priority capital projects

which will improve mobility, promote and enhance intermodalism, relieve congestion, provide accessibility and increase transit ridership.

TRANSIT CAPITAL FUNDS SUBSIDY - ITEM 4ET

These funds were appropriated by HB 283 for the first time in FY 2000, to enable Ohio's transit systems to more fully leverage additional federal transit funds authorized under TEA-21 legislation. Funds are to be used to purchase vehicles and construct transit facilities.

INTER-AGENCY COORDINATION - ITEM 4EP

These Federal dollars are transferred from the Ohio Rehabilitation Services Commission to ODOT to support transportation coordination initiatives which will result in people with disabilities securing employment.

OHIO HIGH SPEED RAIL AUTHORITY - ITEM 401

This account was established to fund a study of the potential usage of a high speed rail system and methods of financing the construction and operation of this system.

DIVISION OF RAIL TRANSPORTATION DEVELOPMENT - ITEM 6FA

These funds are used to rehabilitate rail lines, to construct interchanges or new connections, to provide substitute service facilities and to maintain rail properties purchased by the state.

FEDERAL RAIL - ITEM 8FB

This account receives funds granted through the U.S. Department of Transportation Federal Rail Program.

RAIL LOANS - ITEM 6FB

The Ohio Rail Development Commission may issue loans to any transportation authority or to any person for the purpose of continuing or instituting rail transportation in the state. The loans may be used for rehabilitation, construction, planning, relocation, or acquisition of rail transportation or rail property, or for substitute service.

OTHER ASSISTANCE - ITEM 6FC

This account contains funds contributed by locals to help finance rail freight assistance, planning and acquisition programs. Funds are used to rehabilitate rail lines, to construct interchanges or new connections, to provide substitute service facilities and to maintain rail properties purchased by the state.

PORT ASSISTANCE AUTHORITY - ITEM 4HA

This account contains funds used to assist local water port authorities with planning and development efforts. Funds from this account are often used to provide the local match for federal funds for port and terminal access and general capital improvement projects.

APPENDIX “C”

SUMMARY OF ACCOUNTING POLICIES

BASIS OF ACCOUNTING

Revenues and expenditures of all funds are recorded on the basis of cash receipts and disbursements. Consequently, revenues are recognized when received rather than when earned*, and expenditures or expenses are recognized when paid rather than when a liability is incurred. Under the cash basis of accounting, receivables, payables and accruals are not recorded; fixed asset purchases are recorded as expenditures and are not capitalized.

* NOTE: The revenues earned on Motor Fuel consumed during the months of May and June are not recorded until July and August, the months in which the revenues are actually received.

ACCOUNTING

In order to observe the restrictions placed on resources and expenditures of funds, the State of Ohio follows the principles of fund accounting. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Individual funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

APPROPRIATIONS/BUDGETARY ACCOUNTING

The General Assembly appropriates funds to the various state agencies for operating State government. Each appropriation is divided between the two years of the fiscal biennium so that there is a defined 12-month period during which an appropriation may be used. Appropriations are established according to the following coding structure. There can be several appropriation line items for each classification.

- xx1 - Personal Service
- xx2 - Maintenance
- xx3 - Equipment
- xx4 - Special Purpose Accounts
- xx5 - Subsidy
- xx7 - Capital Improvements
- xx9 - Distribution and Debt Service

PERSONAL SERVICE - is a general account classification for expenditures of personal services rendered to the state by individuals and companies, except labor, furnished as part of a service, maintenance or repair contract.

MAINTENANCE - is an object of expense which encompasses all operating expenditures except personal service and equipment.

EQUIPMENT - includes fixed asset items which are not permanently attached to buildings or structures and which are depreciable items.

SPECIAL PURPOSE ACCOUNTS - are for any specific purpose the legislature chooses to isolate from operating expense or other appropriation.

SUBSIDY - is an object of expense which identifies expenditures by the state for support of public interests such as public transportation, county airport improvements, port assistance and other shared revenue accounts.

CAPITAL IMPROVEMENTS - identifies appropriations and expenditures including, but not limited to, the construction of highways, roads and bridges, parking facilities, aviation, port facilities, rail facilities and public transportation facilities.

DISTRIBUTION AND DEBT SERVICE - identifies General Revenue Fund appropriations which were distributed/transferred to operating line items in the Highway Operation Fund Group. Also identifies appropriations and expenditures for loan programs used by the department to lend funds to public and private entities.

ENCUMBRANCES

Encumbrances are utilized by the State of Ohio to record the obligation of funds for a specific appropriation purpose prior to the actual expenditure of funds. Portions of any appropriation which are encumbered are not available for expenditure for any purpose other than indicated on the encumbered document. Operating encumbered balances at each fiscal year-end are available for expenditure five months into the next fiscal year. All other encumbered documents remain open until final payment is made or the remaining balance is canceled.

FUND AND/OR ACCOUNT DESCRIPTIONS

Special Revenue Funds are established by law or by the Controlling Board for the receipt and disbursement of moneys for a specified function(s) of government at the program or subprogram level. These funds are also used by agencies with regulatory powers for which fees are charged, with such fees being used to support that function of the agency. Refer to Appendix B of the report for Account definitions.