

# FISCAL UPDATE Article

Fiscal Services Division

December 18, 2024



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## ROAD USE TAX FUND RECEIPTS AND DECEMBER DISTRIBUTIONS

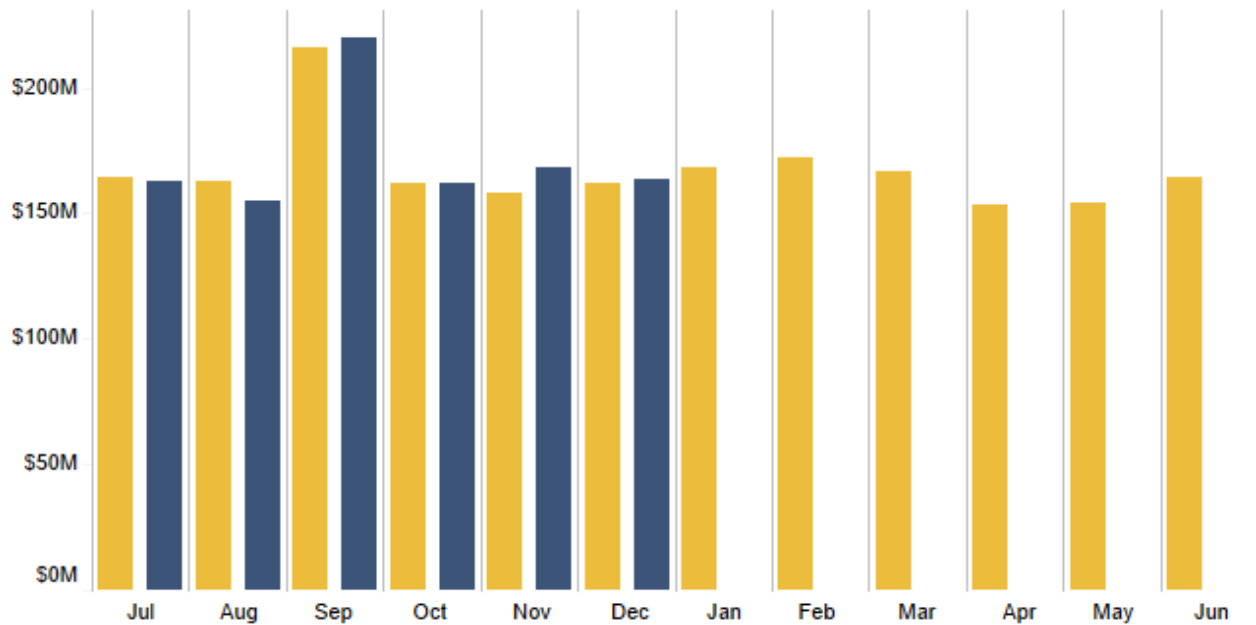
**Revenue.** This document tracks December distributions from the Road Use Tax Fund (RUTF) to various appropriations and road funds. These distributions are made at the beginning of the month from revenues deposited in the RUTF through the end of November 2024. Year-to-date distributions increased by \$4.7 million, or 0.5%, for FY 2025 compared to FY 2024.<sup>1</sup>

The figure below displays distributions from the RUTF by month for FY 2024 and FY 2025. Distributions for December 2024 are \$1.4 million higher than December 2023 distributions.

**\$1,026.8M**  
FY 2024 Total RUTF  
Distributions Through  
December

**\$1,031.5M**  
FY 2025 Total RUTF  
Distributions Through  
December

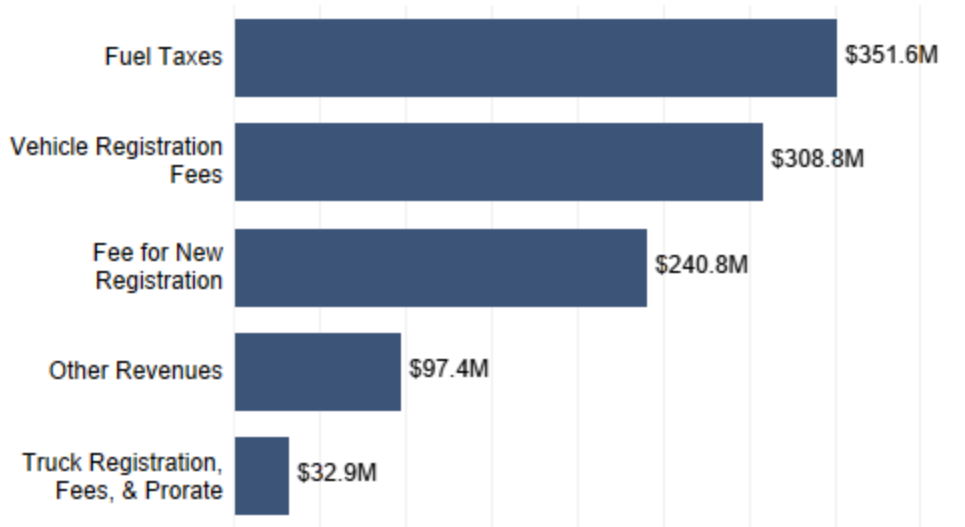
Road Use Tax Fund and TIME-21 Fund Distributions by Month  
FY 2024 vs FY 2025



<sup>1</sup> "Fiscal year" refers to cash deposits between July 1 and June 30 without regard to accrual adjustments.

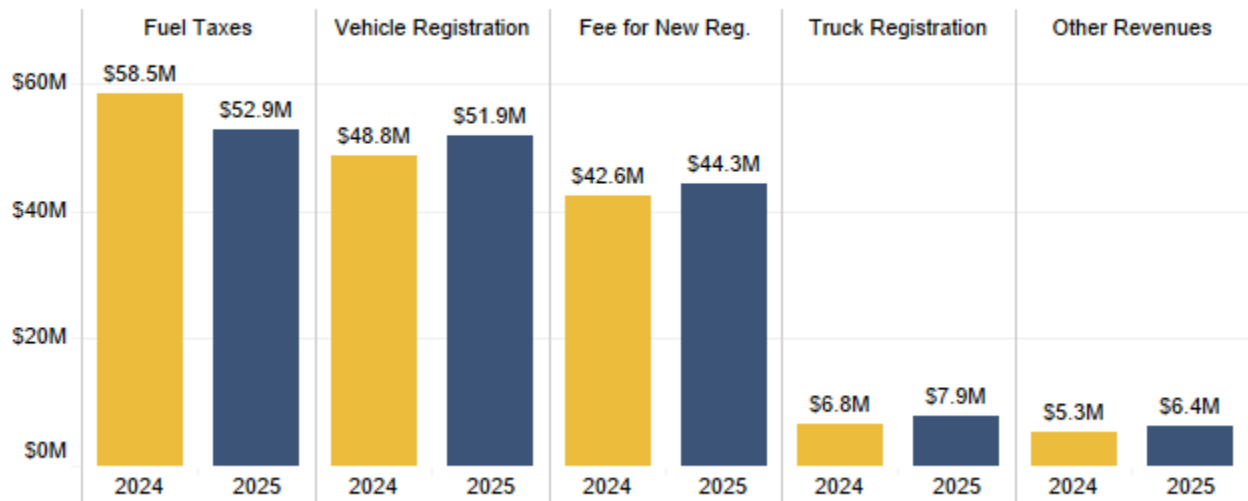
The majority of funding allocated to the RUTF is provided through fuel taxes, annual vehicle registration fees, and new vehicle registration fees. These three revenue sources have provided 87.4% of all revenue in the RUTF through November 30, 2024. Fiscal year 2025 revenues by type are displayed below.

**Road Use Tax Fund Distributions by Revenue Source — FY 2025**



The figure below displays revenue sources distributed in December 2024 compared to December 2023. Compared to December 2023, fuel taxes decreased by \$5.6 million, revenue from vehicle registrations increased by \$3.1 million, fees for new vehicle registrations increased by approximately \$1.7 million, fees for truck registrations increased by \$1.2 million, and other revenues increased by \$1.1 million.

**December Distributions by Revenue Source  
FY 2024 vs FY 2025**



Note: Year-over-year difference may not match the narrative description due to rounding.

**Distributions.** Prior to distribution, the RUTF receipts are allocated to fund appropriations from the annual Transportation Appropriations Act, standing appropriations, and codified allocations.

In December 2024, the Treasurer of State distributed \$163.4 million to allocations and appropriations. This distribution included \$11.7 million for statutory allocations and appropriations, \$4.4 million to annual appropriations, and \$145.2 million to road funds. Additional information on distributions from the RUTF is available [here](#).

#### RUTF December Distributions

Off-the-Top Distributions		
	FY 2024	FY 2025
TIME-21	\$1,587,514	\$1,916,312
Statutory Distribution	\$11,141,896	\$11,726,420
Appropriations	\$4,314,801	\$4,413,892
Other Adjustment	\$0	\$0
Final RUTF Distributions		
Primary Road Fund	\$68,838,820	\$69,029,319
Secondary Road Fund - Counties	\$35,506,339	\$35,604,596
Farm-to-Market Road Fund	\$11,593,906	\$11,625,991
Street Construction Fund - Cities	\$28,984,766	\$29,064,977
<b>Grand Total</b>	<b>\$161,968,042</b>	<b>\$163,381,507</b>

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