

**FISCAL YEAR 2025**

# **PROJECTED HIGHWAY USER REVENUE DISTRIBUTION**

**PREPARED BY  
NEBRASKA DEPARTMENT OF TRANSPORTATION  
CONTROLLER DIVISION**

**NEBRASKA**

Good Life. Great Journey.

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**DEPARTMENT OF TRANSPORTATION**

## INTRODUCTION

The Nebraska Department of Transportation (NDOT) produces this annual publication as a financial and budgeting aid to all counties, cities and villages within the State. Shown are estimated allocations for each county, city or village during the stated periods.

The distribution is sent to the county, city or village treasurer each month. The projection estimates are based on past history of the Highway Allocation Fund and estimated Highway User Revenue. Distribution amounts during fiscal year 2025 will depend on the actual amount of Highway User Revenue collected.

**Motor Fuel and Special Fuel Tax:** Effective January 1, 2019, NDOT's portion of the Fixed Fuel tax is 9.5¢ and the cities and counties share is 6.8¢ split 50/50. The 5% Wholesale tax is applied to the average wholesale price of gasoline for the most current six-month period as reported by the Department of Environment and Energy on April 1 and October 1. The Wholesale tax cannot increase or decrease by more than 1¢ per six-month period. It is distributed 66% to the Department of Transportation and 17% each to the cities and counties.

Motor Vehicle Registration and Other Registration Fees are collected from the registration of all non-exempt vehicles that are required to be licensed for operation on public roads within the state of Nebraska of which NDOT receives 53 1/3% and Cities and Counties receive 46 2/3%.

The rate on Sales Tax on Motor Vehicles is 5 ½%. An amount equivalent to the revenue from 5 percentage point is allocated 53 1/3% to NDOT and 46 2/3% to Cities and Counties. The amount generated by the remaining 1/2 percentage point of the sales tax rate is distributed to Cities and Counties.

The Build Nebraska Act became effective July 1, 2013, which designates one quarter of one percent of state General Fund sales tax revenue for Nebraska roadways. Eighty-five percent is for the state highway system and fifteen percent is for local roads and streets. The local share is distributed through the Highway Allocation Fund based on the established factors.

As provided in Nebraska Revised Statutes sections 39-2509 and 39-2519, counties, cities and villages desiring to receive their full statutory apportionment each year must, during the previous year, have met their local matching requirement. Each county must raise locally 25% of all Highway allocation revenue received (excluding incentive payments). Each city or village with a population of 100,000 or above must raise 50% of all Highway Allocation revenue received (excluding incentive payments). Each city or village with a population below 100,000 must raise locally 25% of all Highway Allocation revenue received (excluding incentive payments).

These projections do not include quarterly Motor Vehicle Fee payments.

**COUNTY HIGHWAY ALLOCATION PROJECTIONS**

<b>COUNTY</b>	<b>JULY 2024 ~ JUNE 2025</b>	<b>JULY 2025 ~ JUNE 2026</b>
ADAMS	2,814,728	2,912,138
ANTELOPE	2,346,391	2,427,592
ARTHUR	248,040	256,623
BANNER	504,382	521,837
BLAINE	281,564	291,308
BOONE	1,977,274	2,045,702
BOX BUTTE	1,442,632	1,492,557
BOYD	754,041	780,136
BROWN	916,794	948,522
BUFFALO	4,895,744	5,065,171
BURT	1,510,079	1,562,338
BUTLER	2,250,074	2,327,943
CASS	4,149,537	4,293,140
CEDAR	2,503,888	2,590,540
CHASE	1,304,089	1,349,219
CHERRY	1,720,299	1,779,834
CHEYENNE	1,658,196	1,715,581
CLAY	1,639,073	1,695,796
COLFAX	1,842,584	1,906,351
CUMING	3,108,395	3,215,967
CUSTER	3,549,026	3,671,847
DAKOTA	1,622,310	1,678,453
DAWES	1,152,319	1,192,198
DAWSON	3,403,742	3,521,535
DEUEL	569,561	589,272
DIXON	1,469,425	1,520,277
DODGE	3,243,750	3,356,007
DOUGLAS	25,629,361	26,516,316
DUNDY	791,756	819,157
FILLMORE	1,725,746	1,785,469
FRANKLIN	1,013,026	1,048,084
FRONTIER	1,095,711	1,133,630
FURNAS	1,297,611	1,342,517

Projections represent all Highway Allocation Fund receipts including the increase in the fixed portion of the gas tax, also referred to as LB610 (Laws, 2015). The Dept. of Transportation does not project the quarterly Motor Fee Fund payments.

**COUNTY HIGHWAY ALLOCATION PROJECTIONS**

<b>COUNTY</b>	<b>JULY 2024 ~ JUNE 2025</b>	<b>JULY 2025 ~ JUNE 2026</b>
GAGE	3,374,381	3,491,158
GARDEN	782,187	809,256
GARFIELD	474,774	491,205
GOSPER	918,669	950,462
GRANT	249,871	258,518
GREELEY	830,180	858,910
HALL	3,809,904	3,941,753
HAMILTON	1,964,976	2,032,978
HARLAN	1,043,677	1,079,796
HAYES	692,863	716,841
HITCHCOCK	820,580	848,978
HOLT	3,294,697	3,408,716
HOOKER	173,548	179,554
HOWARD	1,793,480	1,855,547
JEFFERSON	1,833,009	1,896,444
JOHNSON	1,336,282	1,382,526
KEARNEY	1,704,396	1,763,380
KEITH	1,457,849	1,508,301
KEYA PAHA	553,885	573,053
KIMBALL	828,723	857,402
KNOX	2,577,714	2,666,921
LANCASTER	12,117,947	12,537,313
LINCOLN	4,491,128	4,646,552
LOGAN	262,875	271,972
LOUP	296,857	307,130
MADISON	3,041,276	3,146,525
MCPHERSON	294,413	304,602
MERRICK	1,879,669	1,944,718
MORRILL	1,311,226	1,356,604
NANCE	1,025,543	1,061,034
NEMAHA	1,385,344	1,433,286
NUCKOLLS	1,460,846	1,511,402
OTOE	2,790,086	2,886,643

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**COUNTY HIGHWAY ALLOCATION PROJECTIONS**

<b>COUNTY</b>	<b>JULY 2024 ~ JUNE 2025</b>	<b>JULY 2025 ~ JUNE 2026</b>
PAWNEE	1,015,095	1,050,224
PERKINS	1,206,797	1,248,561
PHELPS	1,995,908	2,064,980
PIERCE	1,853,632	1,917,781
PLATTE	4,481,306	4,636,390
POLK	1,420,046	1,469,190
RED WILLOW	1,485,894	1,537,316
RICHARDSON	1,756,521	1,817,309
ROCK	612,167	633,352
SALINE	2,250,928	2,328,825
SARPY	17,514,745	18,120,877
SAUNDERS	4,351,225	4,501,808
SCOTTS BLUFF	3,637,848	3,763,743
SEWARD	2,829,530	2,927,451
SHERIDAN	1,438,660	1,488,447
SHERMAN	1,023,286	1,058,698
SIOUX	824,462	852,995
STANTON	1,805,351	1,867,829
THAYER	1,634,388	1,690,949
THOMAS	274,960	284,476
THURSTON	1,379,938	1,427,693
VALLEY	1,087,568	1,125,205
WASHINGTON	3,138,338	3,246,947
WAYNE	1,761,832	1,822,804
WEBSTER	1,348,464	1,395,130
WHEELER	629,541	651,327
YORK	2,328,567	2,409,152
<b>TOTAL</b>	<b>\$210,391,000</b>	<b>\$217,672,000</b>

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<b>MUNICIPAL HIGHWAY ALLOCATION PROJECTIONS</b>			
<b>MUNICIPALITY</b>	<b>OCTOBER 2024 ~ SEPTEMBER 2025</b>	<b>MUNICIPALITY</b>	<b>OCTOBER 2024 ~ SEPTEMBER 2025</b>
ABIE	17,470	BATTLE CREEK	180,717
ADAMS	94,236	BAYARD	180,876
AINSWORTH	287,116	BAZILE MILLS	8,908
ALBION	288,171	BEATRICE	1,908,313
ALDA	111,423	BEAVER CITY	120,403
ALEXANDRIA	37,671	BEAVER CROSSING	70,788
ALLEN	61,877	BEE	34,334
ALLIANCE	1,239,738	BEEMER	108,595
ALMA	188,346	BELDEN	25,506
ALVO	23,413	BELGRADE	29,180
AMHERST	42,150	BELLEVUE	8,082,466
ANOKA	5,989	BELLWOOD	72,108
ANSELMO	30,262	BELVIDERE	19,500
ANSLEY	91,989	BENEDICT	43,990
ARAPAHOE	216,884	BENKELMAN	172,631
ARCADIA	67,505	BENNET	147,616
ARLINGTON	190,672	BENNINGTON	276,720
ARNOLD	116,966	BERTRAND	131,175
ARTHUR	29,019	BERWYN	22,164
ASHLAND	436,406	BIG SPRINGS	84,633
ASHTON	55,820	BLADEN	41,449
ATKINSON	241,815	BLAIR	1,129,072
ATLANTA	28,386	BLOOMFIELD	162,780
AUBURN	517,844	BLOOMINGTON	43,779
AURORA	734,667	BLUE HILL	146,948
AVOCA	32,639	BLUE SPRINGS	69,390
AXTELL	128,380	BOELUS	41,228
AYR	21,088	BOYS TOWN	80,675
BANCROFT	84,096	BRADSHAW	56,091
BARADA	5,243	BRADY	68,381
BARNESTON	28,118	BRAINARD	64,530
BARTLETT	21,826	BREWSTER	8,646
BARTLEY	63,264	BRIDGEPORT	258,725
BASSETT	111,211	BRISTOW	19,208

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<b>MUNICIPALITY</b>	<b>OCTOBER 2024 ~ SEPTEMBER 2025</b>	<b>MUNICIPALITY</b>	<b>OCTOBER 2024 ~ SEPTEMBER 2025</b>
BROADWATER	24,588	CLATONIA	43,627
BROCK	26,748	CLAY CENTER	148,554
BROKEN BOW	574,779	CLEARWATER	64,944
BROWNVILLE	38,079	CLINTON	11,212
BRULE	77,541	CODY	39,546
BRUNING	56,272	COLERIDGE	82,209
BRUNO	26,438	COLON	23,639
BRUNSWICK	35,462	COLUMBUS	3,551,312
BURCHARD	21,108	COMSTOCK	24,229
BURR	12,517	CONCORD	24,664
BURTON	4,093	COOK	54,874
BURWELL	192,860	CORDOVA	29,482
BUSHNELL	28,561	CORNLEA	10,273
BUTTE	72,999	CORTLAND	89,132
BYRON	22,331	COTESFIELD	14,527
CAIRO	143,584	COWLES	13,147
CALLAWAY	116,162	COZAD	632,420
CAMBRIDGE	197,990	CRAB ORCHARD	15,089
CAMPBELL	61,777	CRAIG	41,473
CARLETON	30,189	CRAWFORD	156,655
CARROLL	36,213	CREIGHTON	210,568
CEDAR BLUFFS	94,997	CRESTON	38,439
CEDAR CREEK	78,374	CRETE	985,338
CEDAR RAPIDS	74,025	CROFTON	123,477
CENTER	17,512	CROOKSTON	15,073
CENTRAL CITY	513,539	CULBERTSON	108,865
CERESCO	136,158	CURTIS	136,245
CHADRON	715,687	CUSHING	11,479
CHAMBERS	59,111	DAKOTA CITY	322,135
CHAPMAN	50,344	DALTON	58,365
CHAPPELL	173,745	DANBURY	25,564
CHESTER	62,682	DANNEBROG	55,730
CLARKS	69,049	DAVENPORT	71,819
CLARKSON	112,013	DAVEY	25,732

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<b>MUNICIPALITY</b>	<b>OCTOBER 2024 ~ SEPTEMBER 2025</b>	<b>MUNICIPALITY</b>	<b>OCTOBER 2024 ~ SEPTEMBER 2025</b>
DAVID CITY	487,263	ENDICOTT	33,044
DAWSON	28,969	ERICSON	22,827
DAYKIN	32,836	EUSTIS	79,349
DECATUR	86,381	EWING	73,144
DENTON	31,947	EXETER	123,393
DESHLER	136,041	FAIRBURY	633,781
DEWEESE	14,890	FAIRFIELD	78,775
DEWITT	102,530	FAIRMONT	125,981
DILLER	50,164	FALLS CITY	649,202
DIX	44,541	FARNAM	46,038
DIXON	18,178	FARWELL	31,045
DODGE	104,961	FILLEY	25,944
DONIPHAN	128,120	FIRTH	89,907
DORCHESTER	109,449	FORDYCE	28,938
DOUGLAS	33,177	FORT CALHOUN	163,557
DUBOIS	32,506	FOSTER	9,562
DUNBAR	31,257	FRANKLIN	174,970
DUNCAN	73,510	FREMONT	3,732,368
DUNNING	19,602	FRIEND	175,741
DWIGHT	42,620	FULLERTON	225,665
EAGLE	159,539	FUNK	40,799
EDDYVILLE	24,201	GANDY	14,991
EDGAR	93,966	GARLAND	35,463
EDISON	32,294	GARRISON	13,158
ELBA	43,599	GENEVA	392,304
ELGIN	122,078	GENOA	155,185
ELK CREEK	15,457	GERING	1,302,308
ELM CREEK	156,814	GIBBON	280,919
ELMWOOD	112,136	GILEAD	10,272
ELSIE	31,065	GILTNER	71,001
ELWOOD	130,600	GLENVIL	48,678
ELYRIA	15,175	GOEHNER	34,965
EMERSON	128,026	GORDON	233,023
EMMET	17,839	GOTHENBURG	582,498

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<b>MUNICIPALITY</b>	<b>OCTOBER 2024 ~ SEPTEMBER 2025</b>	<b>MUNICIPALITY</b>	<b>OCTOBER 2024 ~ SEPTEMBER 2025</b>
GRAFTON	33,341	HILDRETH	69,767
GRAND ISLAND	7,528,043	HOLBROOK	44,248
GRANT	214,609	HOLDREGE	927,839
GREELEY	89,491	HOLSTEIN	41,030
GREENWOOD	105,335	HOMER	83,139
GRESHAM	45,740	HOOPER	146,647
GRETNA	1,191,062	HORDVILLE	28,777
GROSS	5,247	HOSKINS	43,940
GUIDE ROCK	42,656	HOWELLS	98,430
GURLEY	38,526	HUBBARD	26,700
HADAR	48,260	HUBBELL	21,260
HAIGLER	40,656	HUMBOLDT	146,903
HALLAM	44,615	HUMPHREY	145,294
HALSEY	18,657	HUNTLEY	15,280
HAMLET	15,977	HYANNIS	40,419
HAMPTON	76,702	IMPERIAL	399,713
HARBINE	13,494	INDIANOLA	109,417
HARDY	32,766	INGLEWOOD	58,833
HARRISON	53,210	INMAN	28,893
HARTINGTON	245,946	ITHACA	24,563
HARVARD	159,926	JACKSON	45,061
HASTINGS	3,631,036	JANSEN	28,858
HAY SPRINGS	105,211	JOHNSON	58,316
HAYES CENTER	42,446	JOHNSTOWN	23,291
HAZARD	17,048	JULIAN	9,532
HEARTWELL	16,232	JUNIATA	129,248
HEBRON	263,905	KEARNEY	4,721,161
HEMINGFORD	131,835	KENESAW	152,932
HENDERSON	170,986	KENNARD	59,771
HENDLEY	13,666	KILGORE	24,309
HENRY	23,945	KIMBALL	442,163
HERMAN	41,833	LA VISTA	2,192,657
HERSHEY	128,380	LAMAR	8,285
HICKMAN	364,570	LAUREL	168,987

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<b>MUNICIPAL HIGHWAY ALLOCATION PROJECTIONS</b>			
<b>MUNICIPALITY</b>	<b>OCTOBER 2024 ~ SEPTEMBER 2025</b>	<b>MUNICIPALITY</b>	<b>OCTOBER 2024 ~ SEPTEMBER 2025</b>
LAWRENCE	54,361	MCCOOK	1,202,126
LEBANON	17,602	MCCOOL JUNCTION	90,356
LEIGH	81,686	MCGREW	22,808
LESHARA	18,383	MCLEAN	9,678
LEWELLEN	44,072	MEAD	97,015
LEWISTON	13,600	MEADOW GROVE	50,646
LEXINGTON	1,516,968	MELBETA	22,409
LIBERTY	18,161	MEMPHIS	17,190
LINCOLN	35,243,304	MERNA	64,779
LINDSAY	60,339	MERRIMAN	27,274
LINWOOD	25,808	MILFORD	284,296
LITCHFIELD	46,873	MILLER	34,919
LODGEPOLE	69,527	MILLIGAN	51,126
LONG PINE	69,186	MINATARE	125,968
LOOMIS	70,628	MINDEN	512,710
LORTON	7,194	MITCHELL	236,086
LOUISVILLE	190,009	MONOWI	5,012
LOUP CITY	215,146	MONROE	48,291
LUSHTON	11,216	MOOREFIELD	10,611
LYMAN	66,004	MORRILL	144,769
LYNCH	48,035	MORSE BLUFF	25,351
LYONS	136,822	MULLEN	98,314
MADISON	336,715	MURDOCK	44,972
MADRID	55,263	MURRAY	74,704
MAGNET	13,464	NAPER	22,391
MALCOLM	62,862	NAPONEE	26,045
MALMO	22,058	NEBRASKA CITY	1,049,825
MANLEY	29,249	NEHAWKA	33,143
MARQUETTE	42,169	NELIGH	277,642
MARTINSBURG	15,482	NELSON	101,634
MASKELL	10,714	NEMAHA	25,759
MASON CITY	37,926	NENZEL	7,930
MAXWELL	49,598	NEWCASTLE	49,044
MAYWOOD	57,702	NEWMAN GROVE	113,565

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<b>MUNICIPAL HIGHWAY ALLOCATION PROJECTIONS</b>			
<b>MUNICIPALITY</b>	<b>OCTOBER 2024 ~ SEPTEMBER 2025</b>	<b>MUNICIPALITY</b>	<b>OCTOBER 2024 ~ SEPTEMBER 2025</b>
NEWPORT	22,246	PANAMA	38,471
NICKERSON	52,697	PAPILLION	3,315,471
NIOBRARA	76,040	PAWNEE CITY	170,103
NORA	10,689	PAXTON	91,915
NORFOLK	3,750,741	PENDER	181,147
NORMAN	12,623	PERU	78,815
NORTH BEND	214,102	PETERSBURG	73,651
NORTH LOUP	61,925	PHILLIPS	71,752
NORTH PLATTE	3,534,321	PICKRELL	34,765
OAK	16,799	PIERCE	299,530
OAKDALE	63,204	PILGER	51,408
OAKLAND	211,756	PLAINVIEW	231,803
OBERT	6,734	PLATTE CENTER	62,004
OCONTO	32,964	PLATTSMOUTH	871,206
OCTAVIA	24,120	PLEASANT DALE	35,954
ODELL	50,409	PLEASANTON	62,318
OGALLALA	867,642	PLYMOUTH	73,075
OHIOWA	30,988	POLK	66,947
OMAHA	59,882,578	PONCA	155,427
O'NEILL	562,320	POTTER	70,536
ONG	21,161	PRAGUE	54,356
ORCHARD	72,907	PRIMROSE	17,293
ORD	393,323	PROSSER	19,810
ORLEANS	91,501	RAGAN	15,788
OSCEOLA	159,371	RALSTON	1,084,503
OSHKOSH	151,902	RANDOLPH	154,302
OSMOND	144,078	RAVENNA	233,041
OTOE	31,434	RAYMOND	30,085
OVERTON	104,112	RED CLOUD	181,177
OXFORD	136,516	REPUBLICAN CITY	37,977
PAGE	35,362	REYNOLDS	17,820
PALISADE	63,380	RICHLAND	16,048
PALMER	82,876	RISING CITY	68,726
PALMYRA	88,921	RIVERDALE	39,361

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<b>MUNICIPALITY</b>	<b>OCTOBER 2024 ~ SEPTEMBER 2025</b>	<b>MUNICIPALITY</b>	<b>OCTOBER 2024 ~ SEPTEMBER 2025</b>
RIVERTON	24,317	SPENCER	82,736
ROCA	33,076	SPRAGUE	22,578
ROCKVILLE	25,356	SPRINGFIELD	234,863
ROGERS	18,545	SPRINGVIEW	59,518
ROSALIE	30,031	STAMFORD	33,729
ROSELAND	50,068	STANTON	245,180
ROYAL	14,736	STAPLEHURST	39,952
RULO	47,919	STAPLETON	51,796
RUSHVILLE	151,034	STEELE CITY	17,350
RUSKIN	33,944	STEINAUER	15,227
SAINT EDWARD	138,428	STELLA	36,259
SAINT HELENA	22,142	STERLING	86,130
SAINT PAUL	409,479	STOCKHAM	14,891
SALEM	27,904	STOCKVILLE	14,974
SANTEE	62,452	STRANG	11,882
SARGENT	111,304	STRATTON	76,097
SARONVILLE	11,689	STROMSBURG	206,781
SCHUYLER	915,832	STUART	105,179
SCOTIA	55,936	SUMNER	49,520
SCOTTSBLUFF	2,185,826	SUPERIOR	352,760
SCRIBNER	145,472	SURPRISE	15,353
SEWARD	1,014,100	SUTHERLAND	214,046
SHELBY	122,591	SUTTON	287,556
SHELTON	164,405	SWANTON	21,092
SHICKLEY	71,539	SYRACUSE	308,138
SHOLES	5,630	TABLE ROCK	63,084
SHUBERT	30,568	TALMAGE	37,669
SIDNEY	1,072,606	TARNOV	9,796
SILVER CREEK	61,759	TAYLOR	38,025
SMITHFIELD	17,211	TECUMSEH	267,535
SNYDER	51,358	TEKAMAH	284,217
SOUTH BEND	17,126	TERRYTOWN	142,892
SOUTH SIOUX CITY	1,901,786	THAYER	13,844
SPALDING	90,344	THEDFORD	46,824

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<b>MUNICIPALITY</b>	<b>OCTOBER 2024 ~ SEPTEMBER 2025</b>	<b>MUNICIPALITY</b>	<b>OCTOBER 2024 ~ SEPTEMBER 2025</b>
THURSTON	24,854	WESTERN	50,497
TILDEN	156,892	WESTON	48,029
TOBIAS	32,743	WHITNEY	16,354
TRENTON	103,383	WILBER	291,978
TRUMBULL	38,374	WILCOX	73,212
UEHLING	51,189	WILSONVILLE	31,458
ULYSSES	42,450	WINNEBAGO	139,573
UNADILLA	59,893	WINNETOON	16,150
UNION	36,919	WINSIDE	63,125
UPLAND	35,775	WINSLOW	9,574
UTICA	132,349	WISNER	212,405
VALENTINE	446,547	WOLBACH	48,683
VALLEY	564,694	WOOD LAKE	18,177
VALPARAISO	109,107	WOOD RIVER	215,180
VENANGO	35,405	WYMORE	245,751
VERDEL	10,484	WYNOT	37,084
VERDIGRE	100,695	YORK	1,292,098
VERDON	34,446	YUTAN	186,348
VIRGINIA	16,374	<b>TOTAL</b>	<b>\$212,914,000</b>
WACO	53,188		
WAHOO	707,521		
WAKEFIELD	221,317		
WALLACE	67,143		
WALTHILL	93,625		
WASHINGTON	21,008		
WATERBURY	15,072		
WATERLOO	155,586		
WAUNETA	108,229		
WAUSA	104,354		
WAVERLY	604,357		
WAYNE	729,028		
WEeping WATER	169,087		
WELLFLEET	26,265		
WEST POINT	559,018		

Projections represent all Highway Allocation Fund receipts including the increase in the fixed portion of the gas tax, also referred to as LB610 (Laws, 2015). The Dept. of Transportation does not project the quarterly Motor Fee Fund payments.