

HIGHWAY FUND STATUS - FUND BALANCE SUMMARY

With March 2026 RFC and Governor Proposed 2026-2027 Supplemental Budget (LD 2213)¹

	FY 26	FY 27									
<u>AVAILABLE FUNDS</u>											
Highway Fund Revenue:											
December 2024 Revenue Forecast	\$514,085,680	\$515,350,688									
May 2025 Revenue Forecast	(\$1,235,137)	(\$933,902)									
December 2025 Revenue Forecast	\$2,825,791	\$82,747									
March 2026 Revenue Forecast	(\$7,472,175)	(\$7,160,026)									
Biennial Budget Adjustments PL 2025, c. 9 (LD 274)	(\$9,293,298)	(\$9,648,434)									
132nd 1st Special Session Other Bills Enacted ²	\$83,299	\$162,847									
Subtotal - Undedicated Revenue	\$498,994,160	\$497,853,920									
Transfers/Adjustments to Balance:											
Unbudgeted Lapsed Balances	\$0	\$0									
Other Accounting Adjustments	\$0	\$0									
Subtotal - Transfers/Adjustments to Balance	\$0	\$0									
TOTAL PROJECTED RESOURCES	\$498,994,160	\$497,853,920									
<u>Highway Fund Allocations</u>											
Allocations though 131st Leg/2026-2027 Budget Baseline	\$427,998,423	\$436,254,627									
Biennial Budget Adjustments PL 2025, c. 9 (LD 274) Part A	\$90,282,192	\$82,147,073									
Biennial Budget Adjustments PL 2025, c. 9 (LD 274) Part C	(\$6,063,213)	(\$6,269,757)									
132nd 1st Special Session Other Bills Enacted ²	\$17,475	\$25,000									
2026-2027 Gov Proposed Supplemental Budget (LD 2213)	\$270,374	\$1,258,769									
Statutory Year-End Transfers	\$21,443,476	\$0									
TOTAL Highway Fund Allocations	\$533,948,727	\$513,415,712									
NET CHANGE (Resources less Allocations)	(\$34,954,567)	(\$15,561,792)									
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">BEGINNING BALANCE</td> <td style="width: 20%; text-align: right;">\$37,646,797</td> <td style="width: 20%; text-align: right;">\$2,692,230</td> </tr> <tr> <td>NET CHANGE (FROM ABOVE)</td> <td style="text-align: right;">(\$34,954,567)</td> <td style="text-align: right;">(\$15,561,792)</td> </tr> <tr> <td>ENDING BALANCE</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$2,692,230</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">(\$12,869,562)</td> </tr> </table>			BEGINNING BALANCE	\$37,646,797	\$2,692,230	NET CHANGE (FROM ABOVE)	(\$34,954,567)	(\$15,561,792)	ENDING BALANCE	\$2,692,230	(\$12,869,562)
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Notes:

¹ Reflects all actions through the close of the 132nd Legislature 1st Special Session, FY 25 year-end closing transactions, the December 2025 Revenue Forecast, the March 2026 Revenue Forecast and the Governor's Prop Supp Budget (LD 2213).

² Includes LDs 1186, 1315, 850, 163, 172 and 178.