

## HIGHWAY FUND STATUS - FUND BALANCE SUMMARY

With Governor Proposed 2026-2027 Supplemental Budget (LD 2213)<sup>1</sup>

	FY 26	FY 27									
<b><u>AVAILABLE FUNDS</u></b>											
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									
Biennial Budget Adjustments PL 2025, c. 9 (LD 274)	(\$9,293,298)	(\$9,648,434)									
132nd 1st Special Session Other Bills Enacted <sup>2</sup>	\$83,299	\$162,847									
Subtotal - Undedicated Revenue	\$506,466,335	\$505,013,946									
Transfers/Adjustments to Balance:											
Unbudgeted Lapsed Balances	\$0	\$0									
Other Accounting Adjustments	\$0	\$0									
Subtotal - Transfers/Adjustments to Balance	\$0	\$0									
<b>TOTAL PROJECTED RESOURCES</b>	<b>\$506,466,335</b>	<b>\$505,013,946</b>									
<b><u>Highway Fund Allocations</u></b>											
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 <sup>2</sup>	\$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									
<b>TOTAL Highway Fund Allocations</b>	<b>\$533,948,727</b>	<b>\$513,415,712</b>									
<b>NET CHANGE (Resources less Allocations)</b>	<b>(\$27,482,392)</b>	<b>(\$8,401,766)</b>									
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;"><b>BEGINNING BALANCE</b></td> <td style="text-align: right; padding: 5px;"><b>\$37,646,797</b></td> <td style="text-align: right; padding: 5px;"><b>\$10,164,405</b></td> </tr> <tr> <td style="padding: 5px;"><b>NET CHANGE (FROM ABOVE)</b></td> <td style="text-align: right; padding: 5px;"><b>(\$27,482,392)</b></td> <td style="text-align: right; padding: 5px;"><b>(\$8,401,766)</b></td> </tr> <tr> <td style="padding: 5px;"><b>ENDING BALANCE</b></td> <td style="text-align: right; padding: 5px;"><b>\$10,164,405</b></td> <td style="text-align: right; padding: 5px;"><b>\$1,762,639</b></td> </tr> </table>			<b>BEGINNING BALANCE</b>	<b>\$37,646,797</b>	<b>\$10,164,405</b>	<b>NET CHANGE (FROM ABOVE)</b>	<b>(\$27,482,392)</b>	<b>(\$8,401,766)</b>	<b>ENDING BALANCE</b>	<b>\$10,164,405</b>	<b>\$1,762,639</b>
<b>BEGINNING BALANCE</b>	<b>\$37,646,797</b>	<b>\$10,164,405</b>									
<b>NET CHANGE (FROM ABOVE)</b>	<b>(\$27,482,392)</b>	<b>(\$8,401,766)</b>									
<b>ENDING BALANCE</b>	<b>\$10,164,405</b>	<b>\$1,762,639</b>									

**Notes:**

<sup>1</sup> Reflects all actions through the close of the 132nd Legislature 1st Special Session, FY 25 year-end closing transactions, the December 2025 Revenue Forecast and the Governor's proposed Supplemental Budget (LD 2213).

<sup>2</sup> Includes LDs 1186, 1315, 850, 163, 172 and 178.