

HIGHWAY FUND STATUS - FUND BALANCE SUMMARY

With 2026-2027 Supplemental Budgets PL 2025, c. 720 (LD 2213) and PL 2025, c.650 (LD 2212)

	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:		
2026-2027 Supplemental Budget PL 2025, c. 650, Part ZZZ (LD 2212)	\$0	\$13,029,115
Unbudgeted Lapsed Balances	\$0	\$0
Other Accounting Adjustments	\$0	\$0
Subtotal - Transfers/Adjustments to Balance	\$0	\$13,029,115
TOTAL PROJECTED RESOURCES	\$498,994,160	\$510,883,035
<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 Supplemental Budget PL 2025, c. 720 (LD 2213)	\$62,469	\$795,416
Statutory Year-End Transfers	\$21,443,476	\$0
TOTAL Highway Fund Allocations	\$533,740,822	\$512,952,359
NET CHANGE (Resources less Allocations)	(\$34,746,662)	(\$2,069,324)
BEGINNING BALANCE		
	\$37,646,797	\$2,900,135
NET CHANGE (FROM ABOVE)		
	(\$34,746,662)	(\$2,069,324)
ENDING BALANCE		
	\$2,900,135	\$830,811

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, the 2026-2027 Highway Fund Supplemental Budget PL

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