

FISCAL UPDATE Article

Fiscal Services Division

December 16, 2025



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ROAD USE TAX FUND RECEIPTS AND DECEMBER DISTRIBUTIONS

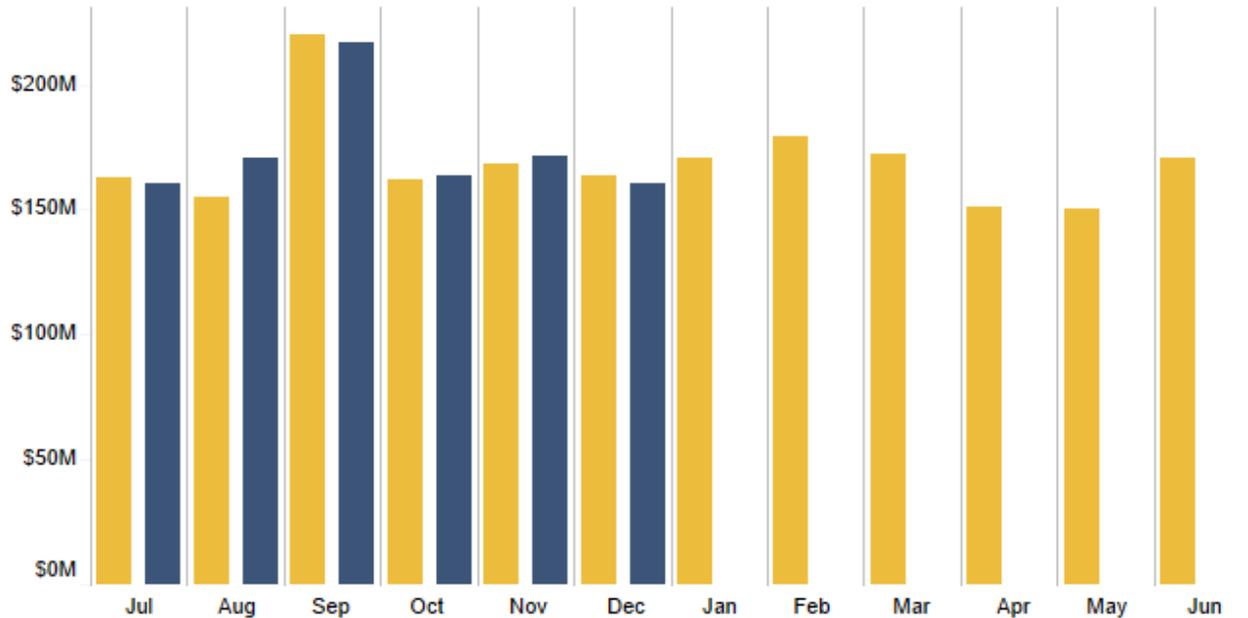
Revenue. This document tracks December distributions from the Road Use Tax Fund (RUTF) to various appropriations and road funds. These distributions are made at the beginning of the month from revenues deposited in the RUTF through the end of November 2025. Year-to-date distributions increased by \$12.7 million, or 1.2%, for FY 2026 compared to FY 2025.¹

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

\$1,044.2M
FY 2026 Total RUTF
Distributions Through
December

The figure below displays distributions from the RUTF by month for FY 2025 and FY 2026. Distributions for December 2025 are \$2.8 million lower than December 2024 distributions.

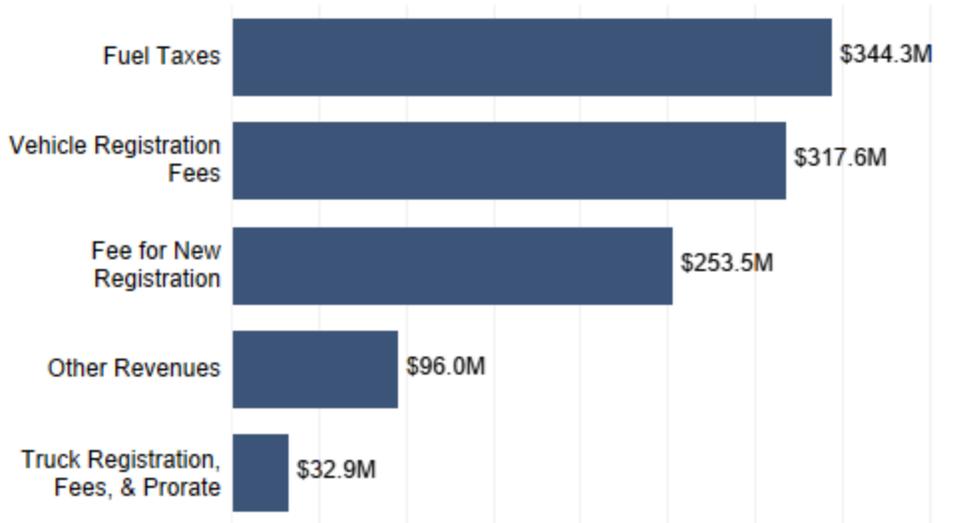
Road Use Tax Fund and TIME-21 Fund Distributions by Month
FY 2025 vs FY 2026



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

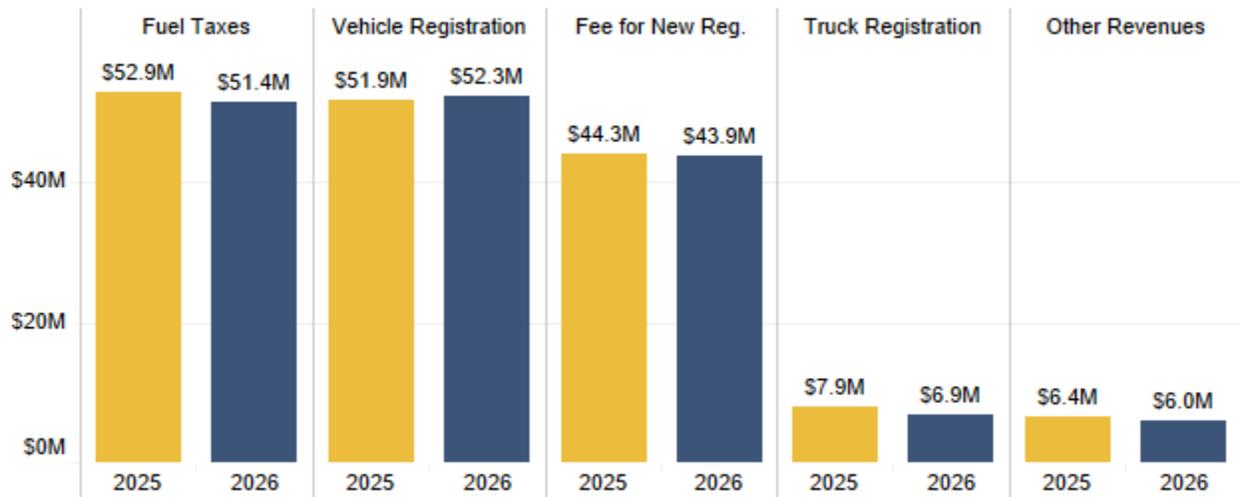
The majority of funding allocated to the RUTF is provided through fuel taxes, annual vehicle registration fees, and new vehicle registration fees. These three revenue sources have provided 87.7% of all revenue in the RUTF through November 30, 2025. Fiscal year 2026 revenues by type are displayed below.

Road Use Tax Fund Distributions by Revenue Source — FY 2026



The figure below displays revenue sources distributed in December 2025 compared to December 2024. Compared to December 2024, fuel taxes decreased by \$1.4 million, revenue from vehicle registrations increased by \$389,000, fees for new vehicle registrations decreased by \$319,000, fees for truck registrations decreased by \$1.0 million, and other revenues decreased by \$422,000.

**December Distributions by Revenue Source
FY 2025 vs FY 2026**



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 2025, the Treasurer of State distributed \$160.6 million to allocations and appropriations. These distributions included \$11.3 million to statutory allocations and appropriations, \$6.2 million to annual appropriations, and \$143.0 million to road funds. Additional information on distributions from the RUTF is available in the ***Fiscal Topic*** Statutory Off-the-Top Allocations from the Road Use Tax Fund — FY 2025.

RUTF December Distributions

Off-the-Top Distributions

	FY 2025	FY 2026
TIME-21	\$1,916,312	\$1,867,423
Statutory Distribution	\$11,726,420	\$11,281,976
Appropriations	\$4,413,892	\$6,238,097
Other Adjustment	\$0	\$0

Final RUTF Distributions

Primary Road Fund	\$69,029,319	\$67,055,889
Secondary Road Fund - Counties	\$35,604,596	\$34,586,722
Farm-to-Market Road Fund	\$11,625,991	\$11,293,623
Street Construction Fund - Cities	\$29,064,977	\$28,234,059
Grand Total	\$163,381,507	\$160,557,789

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Doc ID 1545357