

FISCAL UPDATE Article

Fiscal Services Division

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ROAD USE TAX FUND RECEIPTS AND SEPTEMBER DISTRIBUTIONS

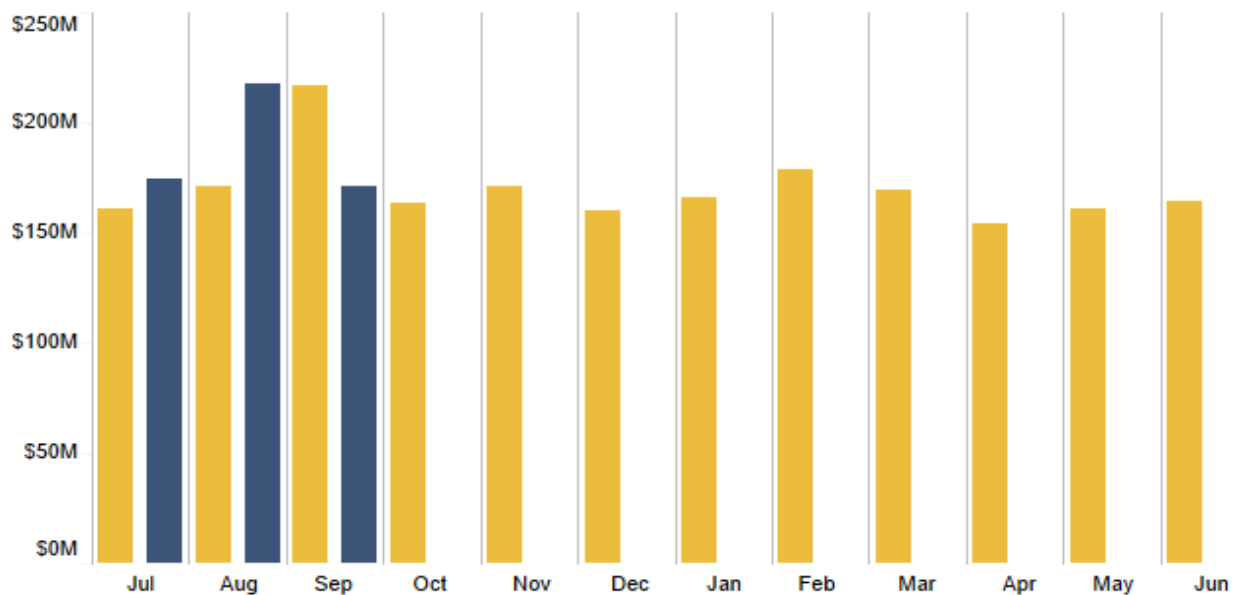
Revenue. This document tracks September distributions from the Road Use Tax Fund (RUTF) to various appropriations and road funds. These distributions are made at the beginning of the month from revenues deposited in the RUTF through the end of August 2026. Year-to-date distributions increased by \$14.6 million, or 2.7%, for FY 2027 compared to FY 2026.^{1,2}

\$548.5M
FY 2026 Total RUTF
Distributions Through
September

\$563.1M
FY 2027 Total RUTF
Distributions Through
September

The figure below displays distributions from the RUTF by month for FY 2026 and FY 2027. Distributions for September 2026 are \$46.1 million lower than September 2025 distributions. This decrease is due to a processing change for fuel tax receipts. Beginning in August 2026, fuel tax deposits into the RUTF changed from the end of each month to the second business day of the following month. This resulted in fuel tax revenue from two months being deposited into the RUTF in August 2026 and available for distribution in August 2026 and no deposits into the RUTF available for distribution in September 2026.

Road Use Tax Fund and TIME-21 Fund Distributions by Month
FY 2026 vs FY 2027

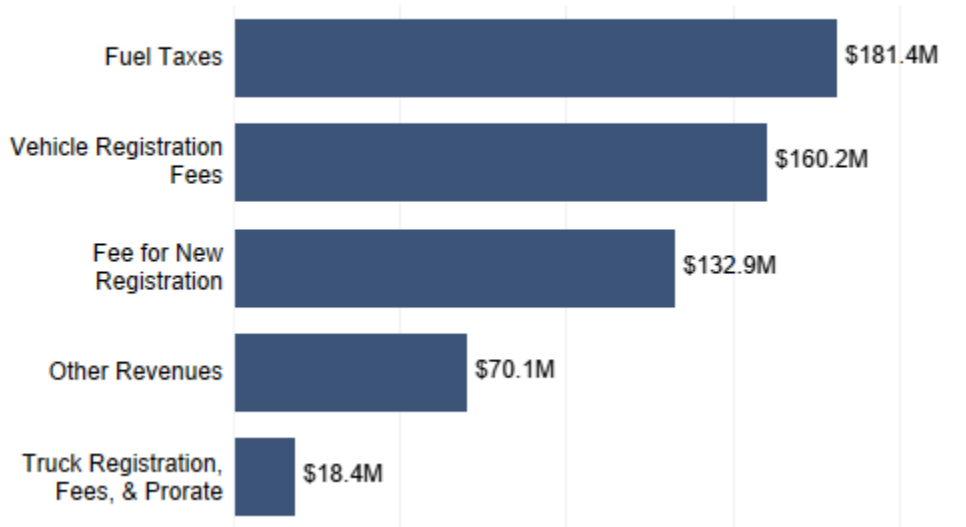


¹ "Fiscal year" refers to cash deposits between July 1 and June 30 without regard to accrual adjustments.

² Beginning in August 2026, fuel tax deposits into the RUTF changed from the end of each month to the second business day of the following month. This resulted in two fuel tax deposits into the RUTF in August 2026 and available for distribution in August 2026 and no deposits into the RUTF available for distribution in September 2026.

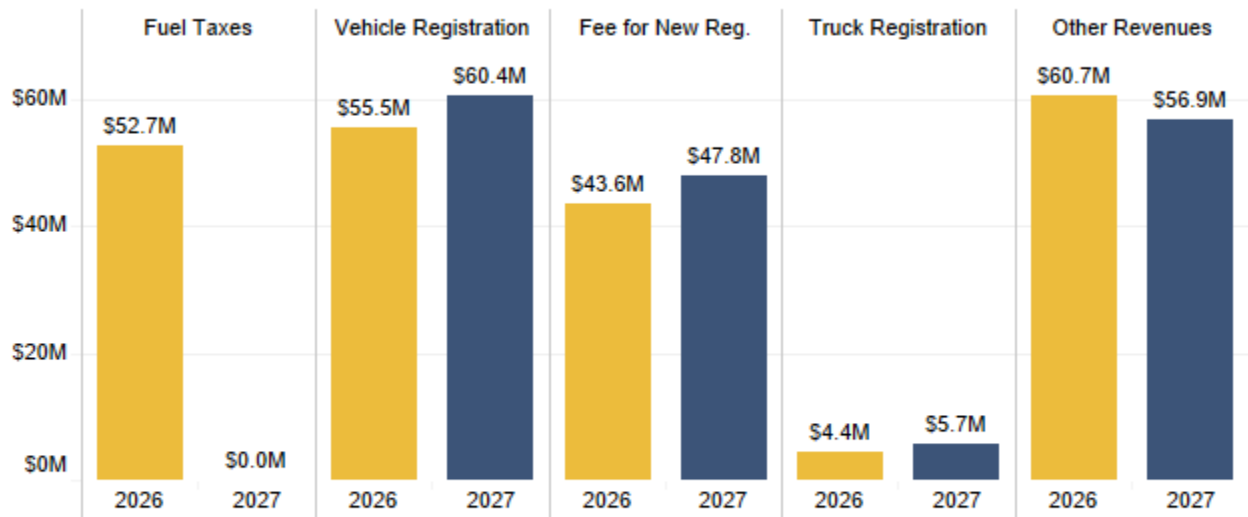
The majority of funding allocated to the RUTF is provided through fuel taxes, annual vehicle registration fees, and new vehicle registration fees. These three revenue sources have provided 84.3% of all revenue in the RUTF in September 2026 and available for distribution in September. Fiscal year 2027 distributions by revenue source are displayed below.

Road Use Tax Fund Distributions by Revenue Source — FY 2027



The figure below displays revenue sources distributed in September 2026 compared to September 2025. Compared to September 2025, fuel taxes decreased by \$52.7 million as fuel taxes were not available for distribution from the RUTF in September 2026. Vehicle registrations increased by \$4.9 million, fees for new vehicle registrations increased by approximately \$4.2 million, fees for truck registrations increased by \$1.3 million, and other revenues decreased by \$3.8 million.

September Distributions by Revenue Source FY 2026 vs FY 2027



Notes:

- 1) Year-over-year difference may not match the narrative description due to rounding.
- 2) Beginning in August 2026, fuel tax deposits into the RUTF changed from the end of each month to the second business day of the following month. This resulted in fuel tax revenue from two months being deposited into the RUTF in August 2026 and available for distribution in August 2026 and no deposits into the RUTF available for distribution in September 2026.

Distributions. Prior to distribution, the RUTF receipts are allocated to fund appropriations from the annual Transportation Appropriations Act, standing appropriations, and codified allocations.

In September 2026, the Treasurer of State distributed \$170.8 million to allocations and appropriations. This distribution included \$12.6 million to statutory allocations and appropriations, \$6.3 million to annual appropriations, and \$152.0 million to road funds. Additional information on distributions from the RUTF is available [here](#).

RUTF September Distributions

Off-the-Top Distributions

	FY 2026	FY 2027
TIME-21	\$1,850,001	\$1,945,016
Statutory Distribution	\$12,173,199	\$12,574,004
Appropriations	\$6,238,097	\$6,259,046
Other Adjustment	\$0	\$0

Final RUTF Distributions

Primary Road Fund	\$93,430,827	\$71,265,031
Secondary Road Fund - Counties	\$48,190,638	\$36,757,752
Farm-to-Market Road Fund	\$15,735,718	\$12,002,531
Street Construction Fund - Cities	\$39,339,296	\$30,006,329
Grand Total	\$216,957,776	\$170,809,709

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