Minnesota Highway Users Tax Distribution Fund

(2008 $'s used in this presentation)

GAS TAX REVENUE
07/01/07 to 11/30/07 (Actual)
12/01/07 to 06/30/08 (Estimated)
TOTAL $635,687,291

MOTOR VEHICLE TAX
07/01/07 to 11/30/07 (Actual)
12/01/07 to 06/30/08 (Estimated)
TOTAL $478,061,557

MOTOR VEHICLE SALES TAX 30%
07/01/07 to 11/30/07 (Actual)
12/01/07 to 06/30/08 (Estimated)
TOTAL $190,804,322

INTEREST EARNED
07/01/07 to 11/30/07 (Actual)
12/01/07 to 06/30/08 (Estimated)
TOTAL $2,774,075

Total Highway Users Fund $1,307,327,245

Collection Costs and Refunds to DNR, Pub. Saftey, Rev., Admin., etc. $27,095,402

Special 5% Distribution $64,011,592

Special 5% - $64,011,592
Town Bridge Account - 16%
Town Road Account - 30.5%
Flexible Highway Account - 53.5%

Town Bridge Account
$10,241,855
+ 96,049
$10,337,904
- 3,101,371
$7,236,533

- Apportioned to individual counties based on needs of deficient township bridges.
- Less unallocated account which can be used by any county.
- To be used for the replacement of deficient township bridges.

Town Road Account
$19,523,535
+ 183,094
$19,706,629

- Apportioned to individual counties based on township road mileage open to traffic at least 8 months/year. Further apportioned to townships based on formula adopted by individual county boards.
- To be used for the construction and maintenance of township roads.

Flexible Highway Account $34,246,202

- Municipal Turnback Account - $5,950,000
  Not apportioned to individual municipalities.
  To be used for the restoration of former Trunk Highways that have reverted to the municipalities and been designated MSAS's.
- County Turnback Account - $15,356,202
  Not apportioned to individual counties.
  To be used for the restoration of former Trunk Highways that have reverted to the counties and been designated CSAH'S
- Trunk Highway Fund - $12,940,000
  To be used for state road construction and engineering costs.

Regular Distribution $1,216,220,251

Regular 95% - $1,216,220,251
Trunk Highway Fund - 62%
County State Aid Highway Fund - 29%
Municipal State Aid Street Fund - 9%

Trunk Highway Fund $754,056,556 — To Mn/DOT

County State Aid Highway Fund $352,703,873
+
Investment Interest Estimated July 2007-June 2008 $15,000,000
+
Motor Fuel/Motor Vehicle Taxes FY 2007 Actual vs Estimate $3,179,093
+
Investment Interest FY 2007 Actual vs Estimate $2,365,181
+
Unexpended Balance of 2007 Administrative Account $2,180,329
+
Motor Vehicle Sales Tax Trnf. FY 2007 Actual Vs. Est. $128,533
+
Federal Reimbursements for State Planning & Research Programs $440,533
+
Release of Unencumbered State Park Fund $0

Total CSAH Funds Available $375,997,542

2008 CSAH Apportionment $363,874,873

- Apportioned to 87 Individual Counties Based on:
  10% Equalization
  10% Motor Vehicle Registration
  30% CSAH Lane Miles
  50% CSAH Money Needs
- Used to construct (60%) and maintain (40%) each county's CSAH system

Deductions $12,122,669

Administrative Account $7,519,951	Used to administer CSAH Funds
Disaster Fund $49,247 (Amount Req.to Keep Legal Limit - 2% of Total County Apport.)	Used to Provide aid for any possible disaster affecting CSAH's
Research Account $1,803,787	Used for conducting research involving CSAH's
State Park Road Fund $2,749,684	Used for roads providing access to recreation areas. (Lakes, Rivers, Parks, etc.)

Municipal State Aid Street Fund $109,459,822
+
Investment Interest Estimated July 2007-June 2008 $6,000,000
+
Motor Fuel/Motor Vehicle Taxes FY 2007 actual vs Estimate $986,616
+
Investment Interest FY 2007 actual vs estimate ($129,131)
+
Unexpended Balance of 2007 Administrative Account $89,375
+
Motor Vehicle Sales Tax Trnf. FY 2007 Actual Vs. Estimate $33,616
+
Federal Reimbursements for State Planning & Research Programs $280,252

Total MSAS Funds Available $116,720,550

2008 MSAS Apportionment $114,398,269

- Apportioned to 138 Individual Municipalities Based on
  50% Population
  50% MSAS Money Needs
- Used to construct and maintain each municipality's MSAS system

Deductions $2,322,281

Administrative Account $1,750,808	Used to administer MSAS Funds
Disaster Fund ($622) (Amount Required to Keep Legal Limit - 3% of Total Munic. App.)	Used to Provide aid for any possible disaster affecting MSAS's
Research Account $572,095	Used for conducting research involving MSAS's

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