2010 Minnesota Highway Users Tax Distribution Fund

Motor Fuel Tax	Motor Vehicle Registration Tax	Motor Vehicle Sales Tax (47.5%)	Other
$822,723,830	$515,395,000	$204,924,000	$1,539,000

July 1st thru November 30th actual
December 1st thru June 30th estimated

TOTAL HIGHWAY USER TAX DISTRIBUTION FUND
$1,544,581,830

Collection costs and refunds to DNR, Dept. of Public Safety, Revenue, Administration, etc.
($31,768,578)

TOTAL HIGHWAY USERS TAX FUND AVAILABLE FOR DISTRIBUTION
$1,512,813,252

5% Distribution $75,640,663

Town Bridge Account

Town Bridge funds are apportioned to each county based on needs and used for deficient township bridge replacement. Special Town Bridge funds are approved on a project by project basis.

16%

$12,102,506	Total Available
$114,153	Adjustment for Actual vs Estimate
$12,216,659	Net Available
($3,664,998)	Special Town Bridge Allocation
$8,551,661	Net Town Bridge Allocation

Town Road Account

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.

30.5%

$23,070,402	Total Available
$217,605	Adjustment for Actual vs Estimate
$23,288,007	Net Town Road Allocation

Flexible Highway Account

53.5%

$40,849,456	Total Available
$8,440,000	**Municipal Turnback Account** Used for the restoration of former Trunk Highways that have reverted to the municipalities and been designated MSAS's.
$23,975,973	**Regular County Turnback Account** For restoration of former Trunk Highways reverted to counties (includes adjustment for actual vs estimate).
$8,433,483	**Excess County Turnback Account** For restoration of former Trunk Highways reverted to counties, Safety Improvements & Routes of Regional Significance.
$0	**Trunk Highway Fund** For state road construction and engineering.

95% Distribution $1,437,172,589

62%	9%		29%	
Trunk Highway Funds $891,047,005	Municipal State Aid Street Fund $129,345,533	Adjustments	County State Aid Highway Fund $329,923,060	Excess Apportionment $86,856,991
	$1,500,000	Investment Interest Estimated	$5,000,000	
	$1,318,856	Motor Fuel/Motor Vehicle Registration & Sales Tax Adjustments for actual vs. estimate	$6,430,536 (incl $2,728,236 refinement of excess deductions from 2009 Comm. Order)	($2,180,887) - incl ($2,728,236) refinement of excess deductions from 2009 Comm. Order
	($1,584,257)	Investment Interest Adjustment for actual vs. estimate	($5,033,040)	
	$95,764	Release of unexpended Administrative Account Balance	$1,908,951	
	$0	Motor Vehicle Sales Tax on Leases Adjustment for actual vs. estimate (starts in 2011)	$0	
	$29,178	Federal Reimbursements for State Planning & Research Programs	$168,093	
		Release of Unencumbered State Park Funds	$0	
	Total MSAS Funds Available $130,705,074	Deductions	Total CSAH Funds Available $338,397,600	Total Excess Funds Available $84,676,104
	($2,614,101)	Administrative Account: 2% of Total MSAS Funds Avail. / 2% of Total CSAH Funds Avail.	($6,767,952)	($1,693,522)
	($166,629)	Disaster Account: Amt added to bal. Not to exceed 3% of Total Sum Available / Amt added to balance. Not to exceed 2% of Total Sum Available	($2,108,632)	($527,635)
	($608,806)	Research Account ½ of 1% of previous Total Sum Available	($1,532,785)	($383,544)
		State Park Road Fund After deduction of Admin, Disaster & Research - ¾ of 1% of remaining funds available	($2,459,912)	($615,536)

MSAS Apportionments
Total Available - $127,315,538

$63,657,769	50% Population
$63,657,769	50% MSAS Money Needs

Apportioned to 144 Municipalities. Used to construct and maintain each municipalities MSAS system.

CSAH Apportionments
Total Available = $325,528,319

$32,552,832	10% Equalization
$32,552,831	10% Motor Vehicle Registration
$97,658,496	30% Lane Miles
$162,764,160	50% Needs

Excess Apportionments
Total Available = $81,455,867

$32,582,347	40% Motor Vehicle Registration
$48,873,520	60% Needs

Apportioned to 87 Counties. Used to constuct and maintain the CSAH system; Construction (60%) - Maintenance (40%).