



2019 Minnesota Highway Users Tax Distribution Fund

Motor Fuel Tax
\$934,800,000

Motor Vehicle Registration Tax
\$810,200,000

Motor Vehicle Sales Tax (60.0%)
\$478,920,000

Other
\$97,368,000

TOTAL HIGHWAY USER TAX DISTRIBUTION FUND
\$2,321,288,000

July 1st thru October 31st actual
November 1st thru June 30th estimated

Collection costs, transfers, and refunds to DNR, Dept. of Public Safety, Revenue, etc.
(\$37,219,000)

Reserve for Fund Balance
(\$12,000,000)

TOTAL HIGHWAY USERS TAX FUND AVAILABLE FOR DISTRIBUTION
\$2,272,069,000

5% Distribution
\$113,603,450

95% Distribution
\$2,158,465,550

62%

9%

29%

Trunk Highway Funds
\$1,338,248,641

Municipal State Aid Street Fund
\$194,261,900

Adjustments

County State Aid Highway Fund - Base
\$425,649,406

County State Aid - Excess
\$200,305,603

16%

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.

\$18,176,552	Total Available
(\$261,576)	Adjustment for Actual vs Estimate
\$17,914,976	Net Available
(\$5,374,493)	Special Town Bridge Allocation
\$12,540,483	Net Town Bridge Allocation

30.5%

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.

\$34,649,052	Total Available
(\$498,629)	Adjustment for Actual vs Estimate
\$34,150,423	Sub Total Town Road Allocation
\$2,000,000	Transfer In From General Fund
\$36,150,423	Net Town Road Allocation

53.5%

Flexible Highway Account
Total Available \$59,903,202 (includes adjustment for actual vs. estimate)

\$0	Municipal Turnback Account Used for the restoration of former Trunk Highways that have reverted to the municipalities and been designated a MSAS.
\$59,903,202	Regular County Turnback Account For restoration of former Trunk Highways reverted to counties (includes adjustment for actual vs. estimate).
\$0	Trunk Highway Fund For restoration of former Trunk Highways reverted to counties when a written agreement is in place and MNDOT does the work.

\$4,002,000

(\$3,404,052)

\$152,531

\$1,587,167

\$261,719

\$1,026,000

(\$442,424)

Total MSAS Funds Available
\$197,444,841

(\$3,948,897)

(\$68,681)

(\$961,433)

MSAS Apportionments
Total Available - \$192,465,830

\$96,232,915 50% Population

\$96,232,915 50% MSAS Money Needs

Apportioned to 148 Municipalities. Used to construct and maintain each municipality's MSAS system.

Investment Interest

Motor Fuel/Motor Vehicle Registration & Sales Tax Adjustments for actual vs. estimate

Investment Interest Adjustment for actual vs. estimate

Release of unexpended Administrative Account Balance

Federal Reimbursements for State Planning & Research Programs

Fund Balance Reserve Adjustment for actual vs. estimate

General Fund Reserve Adjustment for actual vs. estimate

Release of Unencumbered State Park Funds

Deductions

Administrative Account

2% of Total MSAS Funds Avail.

2% of Total CSAH Funds Avail.

Disaster Account

Total acct balance not to exceed 3% of Total Sum Available

Total acct balance not to exceed 2% of Total Sum Available

Research Account

1/2 of 1% of previous Total Sum Available

State Park Road Account

After deduction of Admin, Disaster & Research - 1/4 of 1% of remaining funds available

(\$9,818,520)

(\$7,458,656)

\$546,095

\$3,452,499

\$148,393

\$2,248,080

(\$969,401)

\$0

Total CSAH Funds Available
\$433,434,936

Motor Vehicle Lease Sales Tax Revenue
Total Available = \$37,825,499 (includes adjustment for actual vs estimate)

\$37,825,499 100% Population

Apportioned to metro counties excluding Hennepin & Ramsey.

\$9,818,520

(\$7,458,656)

\$546,095

\$3,452,499

\$148,393

\$2,248,080

(\$969,401)

\$0

Total CSAH Funds Available
\$433,434,936

(\$8,668,698)

(\$931,929)

(\$2,080,476)

(\$3,163,154)

CSAH Base Apportionments
Total Available = \$418,590,679

\$41,859,068 10% Equalization

\$41,859,067 10% Motor Vehicle Registration

\$125,577,204 30% Lane Miles

\$209,295,340 50% Needs

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

\$4,620,480

(\$3,509,955)

\$256,986

\$1,624,706

\$69,832

\$1,057,920

(\$456,189)

Total Excess Funds Available
\$203,969,383

(\$4,079,388)

(\$438,555)

(\$979,048)

(\$1,488,543)

Excess Apportionments
Total Available = \$196,983,849

\$78,793,540 40% Motor Vehicle Registration

\$118,190,309 60% Needs