

Highway Users Tax Distribution Fund
for local roads and bridges
2025



Bridge 57527, 250th Avenue over Red Lake River, Pennington County

Minnesota’s economic strength and vitality depends on an effective transportation system. To support the state’s system of streets, roads and bridges, the Minnesota Department of Transportation distributes funds for highway maintenance and construction to counties, cities and townships based on a formula determined by the legislature.

The department’s State Aid for Local Transportation (SALT) division works closely with local levels of government to ensure the state maintains a safe, effective and coordinated highway network.

Funding from the Minnesota Highway Users Tax Distribution Fund (HUTDF) is used to support more than 142,000 miles of trunk highways, county state aid highways, municipal state aid streets and township roads.

The HUTDF is a dedicated funding source comprised primarily of fuel tax revenues, license fees, motor vehicle sales tax revenue and interest.

For fiscal year 2025, MnDOT distributed over \$1 billion to local governments from the HUTDF.

In addition to funding support, the SALT division provides technical assistance in highway and bridge design, construction and maintenance; authorizes grants for local road and bridge construction; coordinates local federally funded projects; and provides training and overall management of the state aid system.

SALT links MnDOT with city and county engineers to transfer technical expertise and determine ways to improve the state’s transportation system.

Trunk Highway	11,698
County State Aid Highways ¹	30,688
Municipal State Aid Streets ²	3,884
County Roads	13,679
Township Roads	54,767
Other Municipal Streets	19,654
Other Minor Systems	8,118
	142,488

¹ In 87 counties
² In 156 cities of population greater than 5,000

Bridges

Trunk Highways	3,991
County Roads	8,151
City Streets	1,449
Township Roads	6,276
	19,867 bridges

Reported bridges are on state trunk highways, county roads, city streets, and township roads, and do not reflect number of bridges owned by each agency type.




Cabot Avenue (CSAH 49), Steele County

Minnesota Highway Users Tax Distribution Fund

2025

FUEL TAX REVENUE

\$925,676,000



LICENSE FEES

\$1,078,841,000



MOTOR VEHICLE SALES TAX

\$688,878,000



AUTO PARTS SALES TAX/ INTEREST/OTHER

\$240,081,000



Total Highway Users Fund
\$2,933,476,000

Collection Costs and Refunds to Department of Natural Resources, Public Safety, Revenue, etc.
\$38,649,000

5% Distribution
\$144,741,000

Regular Distribution
\$2,750,086,000

5% - \$144,741,000
Town Bridge Account - 16%
Town Road Account - 30.5%
Flexible Hwy. Account - 53.5%

Town Bridge Account

\$23,079,000

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

Town Road Account

\$43,995,000

- Apportioned to individual counties based on township road mileage open to traffic at least eight months/year.
- For the construction and maintenance of township roads.
- Transportation Advancement Account Revenue (11%)

Flexible Highway Account*

\$77,171,000

- Apportioned to individual agencies for the restoration of former trunk highways that have been turned back to the municipalities or counties and designated state aid.

Regular 95% - \$2,750,086,000

Trunk Highway Fund - 62%

County State Aid Highway Fund - 29%

Municipal State Aid Street Fund - 9%

Trunk Highway Fund

\$1,705,053,000

To MnDOT

County State Aid Highway Fund*

CSAH Distribution

\$801,675,000

- Distributed to 87 counties based on:
 - Apportionment Sum (68%)
 - 10% equalization
 - 10% motor vehicle registration
 - 30% lane miles
 - 50% CSAH money needs
 - Excess sum (32%)
 - 40% motor vehicle registration
 - 60% CSAH money needs
- Used to construct (60%) and maintain (40%) each county's CSAH system

DEDUCTIONS

\$42,751,000

- Used for administration, disaster and research
- Used for roads providing access to recreation areas in cooperation with the DNR, State Park Road Account

Municipal State Aid Street Fund*

MSAS Apportionment

\$256,103,000

- Apportioned to 155 municipalities based on:
 - 50% population
 - 50% MSAS money needs
- Used to construct and maintain each municipality's MSAS system

DEDUCTIONS

\$7,075,000

- Used for administration, disaster and research

*Net distribution after adjustments and deductions

Numbers have been rounded to the nearest thousand.
For more details, visit mndot.gov/safinance/apportionments.html