

STATE AID FOR LOCAL TRANSPORTATION

Highway Users Tax Distribution Fund
FOR LOCAL ROADS AND BRIDGES
2026



County State Aid Highway 17, Pope County

Minnesota's Transportation System

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 (DOT) distributes funds for highway maintenance and construction to counties, cities and townships based on a formula determined by the legislature.

State Aid for Local Transportation (SALT) division works closely with local levels of government to maintain a safe, effective and coordinated highway network throughout the state.

Funding from the Minnesota Highway Users Tax Distribution Fund (HUTDF) is used to support more than 141,000 miles of trunk highways, county state aid highways, municipal state aid streets and township roads.

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

For fiscal year 2026, MnDOT distributed over \$1 billion to local governments from the HUTDF.

SALT actively partners with local governments as they plan, construct, and maintain Minnesota's local transportation system.



Bridge 5744, County Road 54 over Split Rock Creek, Pipestone County

2026 Minnesota Highway Users Tax Distribution Fund



FUEL TAX REVENUE
\$1,012,200,000



LICENSE FEES
\$1,160,420,000



MOTOR VEHICLE SALES TAX
\$678,210,000



AUTO PARTS SALES TAX/ INTEREST/OTHER
\$248,964,000

Total Highway Users Fund
\$3,099,794,000

Collection Costs and Refunds to Department of Natural Resources, Public Safety, Revenue, etc.
\$40,656,000

5% Distribution
\$152,957,000

Regular Distribution
\$2,906,181,000

5% - \$152,957,000
Town Bridge Account - 16%
Town Road Account - 30.5%
Flexible Hwy Account - 53.5%

Regular 95% - \$2,906,181,000
Trunk Highway Fund - 62%
County State Aid Highway Fund - 29%
Municipal State Aid Street Fund - 9%

Town Bridge Account
\$24,473,000

- 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
\$46,652,000

- 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
\$81,832,000

- 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.

Trunk Highway Fund
\$1,801,832,000

County State Aid Highway Fund
\$842,793,000

Adjustments - \$34,595,000

- General fund transfers, fund balance, reserves, interest, etc.

Deductions - \$28,904,000

- Used for administration, disaster and research

Appropriation - \$848,484,000

- 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
- To construction (60%) and maintain (40%) each counties system.

Municipal State Aid Street Fund
\$261,556,000

Adjustments - \$12,519,000

- General fund transfers, fund balance, reserves, interest, etc.

Deductions - \$7,088,000

- Used for administration, disaster and research

Appropriation - \$266,987,000

- Apportioned to 155 municipalities based on:
 - 50% population
 - 50% MSAS money needs

Numbers have been rounded to the nearest thousand.

For more details, visit mndot.gov/safinance/apportionments.html

Minnesota Roads

Trunk Highway	11,680
County State Aid Highways	30,698
Municipal State Aid Streets ¹	3,919
County Roads	13,667
Township Roads	54,563
Other Municipal Streets	19,648
Other Minor Systems	7,558
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	141,733 roads

¹ In 155 state aid cities

Bridges

Trunk Highways	4,013
County Roads	8,155
City Streets	1,485
Township Roads	6,325
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	19,978 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.