

Highway User Tax Distribution Fund Tax Changes & Appropriations Summary

All Figures in thousands

1	HUTD General Fund Sales Tax Changes	FY 2020	FY 2021	FY 2020 - 2021	FY 2022	FY 2023	FY 2022 -2023
2	General Sales Tax on Auto Parts	(145,644)	(145,644)	(291,288)	(145,644)	(145,644)	(291,288)
3	Motor Vehicle Rental Tax (9.2%)	(29,830)	(31,100)	(60,930)	(32,380)	(33,690)	(66,070)
4	General Sale Tax on Vehicle Rentals (6.5%)	(21,080)	(21,970)	(43,050)	(22,880)	(23,800)	(46,680)
5	MVLST - HUTD	(11,044)	(11,605)	(22,649)	(12,144)	(12,573)	(24,717)
6	*Does not include non HUTD Changes relating to MVLST						
7	HUTD General Fund Changes	(207,598)	(210,319)	(417,917)	(213,048)	(215,707)	(428,755)
8							
9	Transportation Tax Changes						
10		FY 2020	FY 2021	FY 2020 - 2021	FY 2022	FY 2023	FY 2022 -2023
11	Gas Tax Increase (cents)	10	5		5		
12	Effective Gas Tax by Fiscal year	5.68	12.88		16.39	18.87	
13	Estimated Gas Tax Revenue	188,800	429,800	618,600	547,300	629,200	1,176,500
14	Qualifying Service Station Credit	(600)	(7,000)	(7,600)	(10,400)	(11,100)	(21,500)
15	Floor Stocks Tax	800	800	1,600	800		800
16	Total Gas Tax Increase	189,000	423,600	612,600	537,700	618,100	1,155,800
17							
18	DNR Transfer	(4,720)	(10,745)	(15,465)	(15,755)	(15,730)	(31,485)
19							
20	Net Gas Tax Increase	184,280	412,855	597,135	521,945	602,370	1,124,315
21							
22	Registration Tax New Revenue	152,500	328,300	480,800	336,600	341,900	678,500
23	Repeal of Destination Surcharge	(9,800)	(9,800)	(19,600)	(9,800)	(9,800)	(19,600)
24	Net Registration Tax Increase	142,700	318,500	461,200	326,800	332,100	658,900
25							
26	Motor Vehicle Sales Tax Change	(9,417)	2,502	(6,915)	2,586	2,673	5,259
27							
28	Total New HUTD Tax Revenue	317,563	733,857	1,051,420	851,331	937,143	1,788,474
29							
30	Net HUTD Revenue (after Sales Tax Changes)	109,965	523,538	633,503	638,283	721,436	1,359,719
31							
32	Net Over Base Transportation Appropriations Amounts by Category						
33	Trunk Highway System	FY 2020	FY 2021	FY 2020 - 2021	FY 2022	FY 2023	FY 2022 -2023
34	Above Base State Road Spending (TH)	197,714	365,361	563,075	514,472	545,265	1,059,737
35	New Trunk Highway Bonding Authorization (of \$2 Billion total authorization)				300,000	300,000	600,000
36	Additional Trunk Highway Debt Service				(5,437)	(21,199)	(26,636)
37							
38	Net Additional State Road Authorization	197,714	365,361	563,075	809,035	824,066	1,633,101
39							
40	Local Road Aid & Metro Sales Tax (Part)	FY 2020	FY 2021	FY 2020 - 2021	FY 2022	FY 2023	FY 2022 -2023
41	County State Aid Highway & 5% Set Aside	33,513	168,468	170,955	205,847	232,913	371,363
42	MVLST County State Aid Highway (Metro)	13,148	15,035	28,183	16,848	18,291	35,139
43	Municipal State Aid Street Fund	8,803	44,252	53,055	54,070	61,180	115,250
44	Small Cities Aid	10,260	11,025	18,447	11,760	12,345	20,891
45	Local Bridge Program	(13,052)	(13,715)	(26,767)	(14,352)	(14,859)	(29,211)
46	0.5% Sales Tax TAB Roads Minimum (1)	17,243	42,038	59,282	43,525	45,071	88,595
47							
48	Total Local Road Aid & Metro Sales Tax (Part)	69,916	267,104	303,155	317,698	354,941	602,028
49							
50	Transit & Non Motorized	FY 2020	FY 2021	FY 2020 - 2021	FY 2022	FY 2023	FY 2022 -2023
51	Greater Minnesota Transit Aid						
52	Motor Vehicle Lease Sales Tax Change	(31,312)	(32,740)	(64,052)	(34,112)	(35,204)	(69,316)
53	Motor Vehicle Sales Tax Change	41,104	45,597	86,701	47,727	49,571	97,298
54							
55	Net Greater Minnesota Transit Increase	9,792	12,857	22,649	13,615	14,367	27,982
56							
57	Metropolitan Area Transit						
58	Motor Vehicle Sales Tax Change	(2,987)	4,401	1,415	4,587	4,757	9,344
59	Metro Area Sales Tax - Transit	57,478	140,128	197,606	145,082	150,236	295,318
60	Metro Area Sales Tax TAB Transit Minimum	17,243	42,038	59,282	43,525	45,071	88,595
61							
62	Net Metropolitan Area Transit Increase	71,735	186,567	258,302	193,194	200,063	393,257
63							
64	0.5% Sales Tax TAB - Non-Motorized Min.	5,748	14,013	19,761	14,508	15,024	29,532
65	Safe Routes to School One Time increase	500		500			-
66	Active Transportation One Time	122		122			-
67							
68	Total Transit & Non Motorized	87,896	213,437	301,333	221,317	229,453	450,770
69							
70	0.5% Sales Tax Flexible	17,243	42,038	59,282	43,525	45,071	88,595
71							
72	Total Road, Transit, Bonding, Other	372,770	887,940	1,226,846	1,391,575	1,453,532	2,774,494

73	HUTD Transfers and DPS Spending	FY 2020	FY 2021	FY 2020 - 2021	FY 2022	FY 2023	FY 2022 -2023
74	<i>Mileage Based User Fee Study Match</i>	(1,000)		(1,000)			-
75	<i>State Patrol Increase - Vehicle Crimes</i>	(40)	(64)	104	(64)	(64)	128
76	<i>DPS - Application Server Migration</i>	(134)	(90)	(224)			-
77	<i>DVS Staffing Vehicle Services</i>	(471)	(456)	(927)	(456)	(456)	(912)
78	<i>DVS HUTD Allocation Increase</i>	(5,226)	(5,226)	(10,452)	(5,226)	(5,226)	(10,452)
79	<i>DVS Electric Vehicle Infrastructure</i>	(1,500)	(1,500)	(3,000)	(1,500)	(1,500)	(3,000)
80	<i>HUTD Appropriation Elimination -DPS Support</i>	1,366	1,366	2,732	1,366	1,366	2,732
81							
82	Total HUTD Transfers and Spending	(7,005)	(5,970)	(12,767)	(5,880)	(5,880)	(11,504)

83							
84	HUTD after Transfers and Spending	102,960	517,568	620,528	632,403	715,556	1,347,959
85							
86	Trunk Highway Fund (62% of 95%)	60,643	304,848	365,491	372,485	421,462	793,948
87	County State Aid Highway Fund (29% of 95%)	28,365	142,590	170,955	174,227	197,136	371,363
88	Municipal State Aid Street Fund (9% of 95%)	8,803	44,252	53,055	54,070	61,180	115,250
89	Flexible Highway Account (53.5% of 5%)	2,754	13,845	16,599	16,917	19,141	36,058
90	Town Road Account (30.5% of 5%)	1,570	7,893	9,463	9,644	10,912	20,556
91	Town Bridge Account (16% of 5%)	824	4,141	4,964	5,059	5,724	10,784

93	Trunk Highway Fund Balance Spending	FY 2020	FY 2021	FY 2022	FY 2023	
94	Balance Forward + Prior Year Adjustments	285,664	151,109	154,163	151,764	
95	Current Law Revenue, Federal, & Other	1,971,205	2,037,696	2,122,792	2,137,639	
96	New Resources	60,643	304,848	372,485	421,462	
97	Total Resources	2,317,512	2,493,653	2,649,440	2,710,865	
98						
99	Base Spending & Debt Service	1,939,988	1,933,044	1,947,055	1,962,895	
100						
101	<i>Total MnDOT Trunk Highway Change Items</i>	<i>74,574</i>	<i>98,811</i>	<i>86,800</i>	<i>85,306</i>	
102	<i>Total DPS Trunk Highway Change Items</i>	<i>8,328</i>	<i>11,717</i>	<i>11,285</i>	<i>11,285</i>	
103	<i>Rail Crossing Safety Fine Revenue Change</i>	<i>750</i>	<i>1,500</i>	<i>1,500</i>	<i>1,500</i>	
104	<i>MMB - State Trooper Salary Study</i>	<i>50</i>				
105	<i>New Trunk Highway Debt Service</i>			<i>5,437</i>	<i>21,199</i>	
106						
107	Non - New Revenue Change Spending	2,023,690	2,045,072	2,052,077	2,082,185	
108						
109	Available for State Road Distribution	142,713	294,418	445,599	477,886	
110						
111	Operations and Maintenance	10%	14,271	29,442	44,560	47,789
112	Program Delivery	10%	14,271	29,442	44,560	47,789
113	State Road Construction	80%	114,170	235,534	356,479	382,309
114						
115	All Spending	2,166,403	2,339,490	2,497,676	2,560,071	
116						
117	Trunk Highway Balance Before Reserves	151,109	154,163	151,764	150,794	
118	Reserves Balance Per Policy	101,109	104,163	101,764	100,794	
119						
120	Balance After Reserves	50,000	50,000	50,000	50,000	

121 Source: MnDOT February 2019 Transportation Funds Forecast, MnDOT Transportation Tax Calculators, & Governors Recommendations