

**ALLOCATION METHODOLOGY FOR HIGHWAY USERS TAX FUND (HUTF) TO COUNTIES
C.R.S. 43-4-207**

The HUTF can be viewed as having two distinct parts. There is the **basic** HUTF, which includes user tax and fees enacted before 1981 and the **additional** HUTF, which includes user tax and fees enacted since 1981 (including FASTER fees). The Colorado General Assembly first makes appropriations from the off-the-top of the basic HUTF to the Colorado State Patrol in the Department of Public Safety and to the department of Revenue for the operations of the ports-of-entry and the Motor Vehicle Division. Then a total of 26% from the basic HUTF net of the appropriated off-the-top amount and 22% from the additional HUTF are distributed to the counties.

The distribution formula for the counties' portion of the HUTF is described in C.R.S. 43-4-207. The statutory distribution for each county's portion of the HUTF is according to a three-tiered formula as described below:

1. The first \$69,700,000 of any amount to be divided by the counties, is allocated according to the same allocation formula in existence in FY1987-88;
2. The next \$17,000,000 is allocated to the following seventeen counties by percentages as established in statute; Adams 9.5718%; Alamosa 1.1598%; Arapahoe 12.6560%; Boulder 7.3571%; Douglas 3.5148%; El Paso 13.0552%; Jefferson 14.9666%; La Plata 2.0733%; Larimer 7.9978%; Lincoln 1.8866%; Logan 2.0334%; Mesa 4.3285%; Morgan 2.9915%; Otero 1.6843%; Pueblo 4.6096%; Rio Grande 1.3384%; and Weld 8.7753%;
3. Any money above \$86,700,000 (i.e., 69,700,000 + \$17,000,000) is allocated as follows:
 - a. 15% in proportion to the rural motor vehicle registration in each county (unincorporated areas);
 - b. 15% in proportion to the countywide motor vehicle registration in each county;
 - c. 60% in proportion to the adjusted lane miles of open, used, and maintained county roads in each county, except mileage for state highways and municipal streets;
 - d. 10% in proportion to the square feet of bridge deck for bridges greater than twenty feet in length in each county
 - (i) After determining the percentage of area in each county classified as "plains," "plains rolling and irrigated" and "mountainous," C.R.S. 43-4-207(2)(c) provides that the Department of Transportation shall also classify the percentage of county roads that are "paved" in each county. The statute provides that the following factors shall be applied: 1.0 to the percentage of roads classified as "plains"; 1.75 to the percentage classified as "plains rolling and irrigated"; 3.0 to the percentage classified as "mountainous"; and 1.5 is applied to the percentage of "paved" roads in each county

All distribution of HUTF dollars to the counties are made by the State Department of the Treasury based upon computerized runs utilizing the statutory distribution formulas.