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## SALES TAX FOR TRANSPORTATION

(as of August 2024)

- Sales Tax Collected to date = **\$15,873,511.39**
- Cost of Projects completed to date = **\$12,991,895.87**
- Cost of Projects not completed = **\$23,188,565** (2024 dollars)
- # of projects on list = **36**
- # of projects completed = **17**
- # of projects on State Aid Highways = **11** (of which **6** are complete)
- # of projects on County Highways = **25** (of which **11** are complete)
- End Date of Sales Tax Collection = **December 31, 2037**

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Public Works/Highway Department

# SALES TAX PROJECTS CONSTRUCTED

## RESOLUTION AUTHORIZING A LOCAL SALES TAX FOR TRANSPORTATION BENTON COUNTY RESOLUTION 2019 - # 24

**WHEREAS**, the condition of Benton County's transportation system has a direct impact on the safety of system users, the county's economy and future economic development; and

**WHEREAS**, current levels of local, state and federal transportation funding are inadequate; and

**WHEREAS**, Minnesota Statute 297A.993, Subdivision 1, authorizes county boards to adopt a countywide sales tax for transportation of up to  $\frac{1}{2}$  percent (0.5%) after holding a public hearing and passing an official resolution; and

**WHEREAS**, Minnesota Statute 297A.993, authorizes County Boards, after a public hearing to implement a sales tax of one-half percent (0.5%) by resolution for specific transportation projects; and

**WHEREAS**, proceeds of the sales tax for transportation shall be spent on projects specifically identified at the May 21, 2019 public hearing; and

**WHEREAS**, Benton County proposes to use the proceeds of Sales Tax for the payment of the capital cost of specific transportation projects or improvements;

**WHEREAS**, the addition of other projects or improvements to be considered for funding by countywide sales tax for transportation shall be presented at a public hearing and included in a resolution passed by the Benton County Board of Commissioners; and

**WHEREAS**, the Benton County Board desires to implement the countywide sales tax for transportation, and have the State Department of Revenue collect and distribute the sales tax.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Commissioners of Benton County, Minnesota, authorizes and implements a  $\frac{1}{2}$  percent (0.5%) countywide sales tax for transportation as provided for in Minnesota Statute 297A.993;

**BE IT FURTHER RESOLVED** the State Department of Revenue collect and distribute the sales tax to Benton County;

**BE IT FURTHER RESOLVED** Benton County proposes to use the proceeds of Sales Tax for the following transportation projects:

Ref #	Project Title	Estimated Cost
1	<del>CSAH 1, CR 78 to CSAH 2</del> Reclaimed in 2023	\$975,000 \$2,700,000 (Actual)
2	CSAH 4, CSAH 3 Creek to TH 23 In CIP (2028)	\$675,000 \$2,350,000 (CIP)
3	<del>CSAH 4, CSAH 1 to CSAH 3</del> Reclaimed in 2023	\$1,750,000 \$2,542,319.63 (Actual)
4	<del>CSAH 5, Gilman to Mille Lacs County Line</del>	\$1,350,000 \$1,425,762.97 (Actual)

Ref #	Project Title	Estimated Cost
5	CSAH 7, CSAH 4 to TH 23	\$375,000
6	CSAH 7, TH 95 to CSAH 4 <del>2024 Construction</del>	\$1,000,000 <del>\$1,696,465 (Est.)</del>
7	<del>CSAH 12, CSAH 21 to TH 25: M&amp;O, completed in 2020</del>	<del>\$675,000 \$975,000 (Actual)</del>
8	CSAH 13, <del>TH 10 to CSAH 3</del> TH 10 to CSAH 1 complete, CS 1-3 left	\$1,575,000 <del>\$677,199.57</del>
9	<del>CSAH 25, TH 95 to Sherburne County Line</del> Under Const. in 2024	<del>-\$300,000 \$818,699.77 (As-Bid)</del>
10	CSAH 25, TH 95 to TH 23	\$337,500 <del>\$191,250 (CIP estimate)</del>
11	CSAH 33, CSAH 3 to TH 15	\$225,000 <del>\$468,760 (CIP estimate)</del>
12	CR 43, CSAH 3 to Foley	\$825,000 <del>\$750,000 (CIP estimate)</del>
13	CR 43, CR 58 to TH 25	\$600,000
14	<del>CR 45, CSAH 1 to CSAH 8</del> Completed in 2023	<del>-\$700,000 \$426,448.46 (Actual)</del>
15	<del>CR 46, TH 10 to TH 23:</del> Completed in 2021	<del>-\$450,000 \$451,147.00 (Actual)</del>
16	<del>CR 50, Bridge Over Stoney Brook</del> Completed in 2022	<del>-\$125,000 \$23,803.50 (Actual)</del>
17	CR 53, CSAH 7 to TH23	\$175,000 <del>\$275,000 (CIP estimate)</del>
18	CR 55, CSAH 33 to Gordon Bridge	\$615,000
19	<del>CR 56, CSAH 12 to Morrison County Line</del> Completed in 2023	<del>\$1,050,000 \$736,275.03 (Actual)</del>
20	CR 57, CSAH 3 to CSAH 29	\$875,000 <del>\$1,125,000 (CIP est.)</del>
21	CR 66, TH 23 to CSAH 22	\$2,555,000 <del>\$2,595,000 (CIP est.)</del>
22	<del>CR 70, CSAH 22 to Morrison County Line:</del> Completed 2022	<del>-\$350,000 \$369,531.43 (Actual)</del>
23	CR 74, St Cloud to CSAH 1	\$75,000 <del>\$200,000 (CIP est.)</del>
24	CR 75, St Cloud to CSAH 1	\$75,000 <del>\$200,000 (CIP est.)</del>
25	CR 78, CSAH 13 to CSAH 2:	\$375,000 <del>\$375,000 (CIP est.)</del>
26	<del>CR 79, CR 55 to TH 10:</del> Completed in 2021	<del>-\$350,000 \$95,845.76 (Actual)</del>
27	<del>CR 80, 35th over Mayhew Creek</del> : Replaced in 2021-2022	<del>-\$125,000 \$67,841.10 (Actual)</del>
28	CR 80, CR 80 over Mayhew Creek	\$125,000
29	CR 84, Cr 82 to TH 25	\$300,000
30	<del>CR 88, CSAH 1 to CR 46:</del> Completed in 2021	<del>-\$150,000 \$71,010.19 (Actual)</del>
31	<del>CR 90, CSAH 8 to Sherburne County Line:</del> Completed 2021	<del>\$112,500 \$121,831.05 (Actual)</del>
32	CR 29, Extension to CSAH 3 In CIP (2025 & 2026)	\$4,480,000 <del>\$4,100,000 (Est)</del>
33	CR 50, TH 23 to CR 62 In CIP (2027)	\$1,600,000 <del>\$2,200,000 (CIP est.)</del>

Ref #	Project Title	Estimated Cost
34	CR 62, TH 95 to TH 23 <del>Completed in 2023</del>	<del>\$5,400,000</del> \$1,553,618.20 (Actual)
35	CR 80, CSAH 8 to CSAH 3	\$2,090,000
36	CR 55, 95 <sup>th</sup> Street to Rice <del>Completed 105th to Rice in 2021 (95th-105th left)</del>	<del>\$2,000,000</del> \$1,335,562.21 (To date)
	<b>Total of All Projects</b>	<b>\$34,815,000</b>

**BE IT FURTHER RESOLVED** that the above listing of projects does not establish a prioritization of projects, which may be completed in any order as determined by the County Board;

**BE IT FURTHER RESOLVED** that collections of a Benton County Local Option Sales Tax for Transportation shall terminate on December 31, 2037 or when revenues sufficient to finance all the projects identified in this Resolution have been collected, whichever is earlier;

**BE IT FURTHER RESOLVED** the Benton County Board of Commissioners hereby directs the County Administrator to certify the tax to the Minnesota Department of Revenue for collection of the sales tax to commence on October 1, 2019.

Adopted by the Benton County Board of Commissioners this 2<sup>nd</sup> day of July, 2019.



A. Jake Bauerly, Chair  
Benton County Board of Commissioners

ATTEST:



Montgomery Headley  
Benton County Administrator