

Public Transportation, Streets and Infrastructure Sales Taxes 2012 Report

In November of 2008, voters approved three new sales tax proposals. Each of these taxes, which became effective April 1, 2009 and which will remain in effect for ten years, has a dedicated purpose. When the taxes were approved, the City pledged to create a Sales Tax Audit Committee to ensure the money generated by each was expended pursuant to the ballot language approving the tax. The following information summarizes the revenues collected and expenditures made from each of the three sales taxes in 2012 as of December 31, 2012. As shown, actual collections exceeds the amount of sales tax originally projected for 2012 by 8%.

0.3 Percent for Streets and Infrastructure

This tax was approved to help Lawrence catch up on the maintenance of residential streets and make improvements to high traffic streets by creating a dedicated revenue sources for streets, sidewalks, trails, equipment, and storm sewers.

Projected 2012 Collection: \$4,104,010

Carry Forward from 2011	\$2,703,586
2012 Sales Tax Collected:	\$4,448,990
2012 Expenditures (includes encumbrances):	
Residential Street Maintenance	\$1,987,667
Pavement marking Paint	\$18,045
Street Paint Machine	\$55,000
Unit 612 Quint Replacement	\$250,000
Total	\$2,313,286
Balance Forward:	\$4,841,864

A complete plan for the expenditure of proceeds from this sales tax can be found on the reverse page.

0.2 Percent for Public Transportation

This dedicated funding source replaced property tax as the main local revenue source for operation of the City's public transit system. It was approved to ensure that the City had the resources to cooperate with the University of Kansas transit system.

Projected 2012 Collection: \$2,736,006

2012 Sales Tax Collected:	\$2,965,993
2012 Transit Expenditures:	\$6,737,821
[includes expenditures in both the budgeted Transit Fund (\$2,520,307), General Operating Fund 9\$50,000) and the non-budgeted state and federal grant fund (\$4,167,514) for operations.]	
Transit Fund Balance Forward:	\$2,591,257

In addition to proceeds from the sales tax (\$2,965,993) transit operations are funded through federal and state grants (\$4,088,115), as well as fare box and other miscellaneous revenues (\$497,561.) These sources totaled \$7,551,669 in 2012.

0.05 Percent for Public Transportation Expanded

This tax was approved to provide additional dedicated resources for the transit system for route enhancements and vehicle and facility improvements.

2012 Projected Collection: \$684,002

Carry Forward from 2011:	\$1,768,374
2012 Sales Tax Collected:	\$741,500
2012 Expenditures:	\$0
Balance Forward:	\$2,509,874

Funds not spent in 2012 will carry forward to fund purchases in future years.

Infrastructure Sales Tax Spending Plan (updated 6/07/2013)

RESOURCES	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Budget 2014	Budget 2015	Budget 2016	Budget 2017	Budget 2018	Budget 2019	Budget TOTAL	
Capital Improvement Reserve Fund														
Infrastructure Sales Tax	\$1,889,133	\$3,499,351	\$2,721,757	\$3,859,079	\$4,143,990	\$4,232,970	\$4,323,729	\$4,621,304	\$4,815,730	\$4,912,044	\$5,010,285	\$2,129,371	\$42,299,665	
SALES TAX EXPENSES (total proj. cost)														
Capital Improvement Reserve Fund														
Residential Street Maintenance - (\$8,400,000)	\$280,888	\$500,000	\$550,000	\$2,200,000	\$1,987,666	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$519,112	\$8,637,666	-\$237,666
Pavement Marking Paint (20,000)				\$20,000	\$18,045								\$18,045	\$1,955
Burroughs Creek -(\$350,000)	\$188,751	\$77,882											\$266,633	\$83,367
Kasold - 23rd to 31st - (\$4,878,411)	\$250,740	\$201,310											\$3,709,134	\$1,169,277
Engineering		\$100,781	-\$32,297											
R/W		\$1,665,000	\$1,523,600											
Construction														
5th and Maple Pump Station - (\$5,000,000)		\$100,000				\$400,000							\$5,000,000	\$0
Engineering (includes 23rd and Ousdahl)														
R/W							\$100,000							
Construction							\$4,400,000							
Iowa - Harvard to Irving Hill Road Overpass -(\$6,050,000)													\$0	\$6,050,000
Engineering														
R/W														
Construction														
BBP - Iowa to Kasold - (\$1,800,000)							in house							
Engineering														
R/W														
Construction							\$1,400,000						\$1,400,000	\$400,000
Wakarusa - Research to Oread West(\$1,100,000)							in house							
Engineering														
R/W														
Construction							\$100,000						\$100,000	\$1,000,000
BBP-Wakarusa to Foxfire Rebuild (3,550,000)							in house							
Engineering														
R/W							\$50,000						\$3,550,000	\$0
Construction							\$3,500,000							
Wakarusa -Inverness/Legends- Oread West(\$1,500,000)							in house							
Engineering														
R/W														
Construction							\$50,000						\$1,550,000	\$0
BBP - Kasold to Wakarusa (\$4,600,000)							in house							
Engineering														
R/W														
Construction								50,000					\$3,850,000	\$750,000
Kasold - BBP to 6th (\$6,200,000)									\$400,000					
Engineering														
R/W														
Construction									\$50,000				\$5,450,000	\$750,000
Wakarusa - Research Parkway to 18th (\$2,500,000)									in house					
Engineering														
R/W														
Construction										\$2,500,000			\$2,500,000	\$0
Wakarusa -Oread to Harvard (\$3,925,000)										\$400,000				
Engineering														
R/W														
Construction										\$25,500			\$3,925,500	\$0
19th - Iowa to Naismith -(\$2,500,000)											\$200,000			
Engineering														
R/W												\$100,000	\$2,000,000	\$500,000
Construction												\$1,700,000		
Subtotal Capital Improvement Reserve Fund	\$720,379	\$2,644,973	\$2,041,303	\$2,220,000	\$2,005,711	\$2,700,000	\$10,400,000	\$5,050,000	\$3,750,000	\$5,825,500	\$4,500,000	\$2,319,112	\$41,956,978	\$10,466,933
Capital Imprmt. Reserve Revenue over Expenses	\$1,168,754	\$854,378	\$680,454	\$1,639,079	\$2,138,279	\$1,532,970	-\$6,076,271	-\$428,696	\$1,065,730	-\$913,456	\$510,285	-\$189,741	\$342,686	
Beginning Balance	\$0	\$1,168,754	\$2,023,132	\$1,826,932	\$2,703,586	\$4,841,865	\$6,374,835	\$298,564	-\$130,132	\$935,598	\$22,142	\$532,427		
Unencumbered Ending Balance Dec 31	\$1,168,754	\$2,023,132	\$2,703,586	\$3,466,011	\$4,841,865	\$6,374,835	\$298,564	-\$130,132	\$935,598	\$22,142	\$532,427		\$342,686	
RESOURCES														
Equipment Reserve Fund														
Infrastructure Sales Tax	\$500,000	\$500,000	\$1,500,000	\$305,000	\$305,000	\$305,000	\$305,000	\$305,000	\$100,000				\$3,515,000	
SALES TAX EXPENSES (total proj. cost)														
Equipment Reserve Fund														
Fire Apparatus														
Unit 630 - Ladder - (\$1,205,591)		\$500,000											\$500,000	\$705,591
Unit 629 - Engine - (\$651,065)		\$500,000											\$500,000	\$151,065
Unit 615 - Quint - Replaced w/ Engine PUC - (\$847,967)			\$500,000										\$500,000	\$347,967
Radio Replacement (\$1,000,000)			\$1,000,000										\$1,000,000	\$0
Street Paint Machine (\$55,000)				\$55,000	\$55,000								\$55,000	\$0
Unit 612 - Quint - (\$1,023,000)				\$250,000	\$250,000								\$250,000	\$773,000
Unit 636 - Hazmat - eliminated & replaced with Engine PUC													\$0	\$0
Unit 614 - Quint - (\$1,116,000)													\$500,000	\$616,000
Unit 640 - Ladder - (\$1,688,298)													\$0	\$1,688,298
Unit 627 - Quint - (\$1,209,000)										\$100,000			\$100,000	\$1,109,000
Unit 626 - Tender - (\$675,000)													\$0	\$675,000
Unit 641 - Quint - (\$1,302,000)													\$0	\$1,302,000
Subtotal Equipment Reserve Fund	\$0	\$1,000,000	\$1,500,000	\$305,000	\$305,000	\$0	\$500,000	\$0	\$100,000	\$0	\$0	\$0	\$3,405,000	\$7,367,921
Equipment Reserve Revenue over Expenses	\$500,000	-\$500,000	\$0	\$0	\$0	\$305,000	-\$195,000	\$100,000	-\$100,000	\$0	\$0	\$0	\$110,000	
Beginning Balance	\$0	\$500,000	\$0	\$0	\$0	\$0	\$305,000	\$110,000	\$210,000	\$110,000	\$110,000	\$110,000		
Unencumbered Ending Balance Dec 31	\$500,000	\$0	\$0	\$0	\$0	\$305,000	\$110,000	\$210,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	
TOTALS														
All Funds														
Total Revenue	\$2,389,133	\$3,999,351	\$4,221,757	\$4,164,079	\$4,448,990	\$4,537,970	\$4,628,729	\$4,721,304	\$4,815,730	\$4,912,044	\$5,010,285	\$2,129,371	\$45,814,665	
Total Expenses - All Funds	\$720,379	\$3,644,973	\$3,541,303	\$2,525,000	\$2,310,711	\$2,700,000	\$10,900,000	\$5,050,000	\$3,850,000	\$5,825,500	\$4,500,000	\$2,319,112	\$45,961,978	\$17,834,854
Total Revenues over Expenses - All Funds	\$1,668,754	\$364,378	\$680,454	\$1,639,079	\$2,138,279	\$1,837,970	-\$6,271,271	-\$328,696	\$965,730	-\$913,456	\$510,285	-\$189,741	\$452,686	
Unencumbered Fund Balance Forward Jan 1 - All Funds	\$0	\$1,668,754	\$2,023,132	\$1,826,932	\$2,703,586	\$4,841,865	\$6,679,835	\$408,564	\$79,868	\$1,045,598	\$132,142	\$642,427		
Unencumbered Ending Balance Dec 31 - All Funds	\$1,668,754	\$2,023,132	\$2,703,586	\$3,466,011	\$4,841,865	\$6,679,835	\$408,564	\$79,868	\$1,045,598	\$132,142	\$642,427	\$452,686	\$452,686	